IX

Circulars

of the

Accountant-General, Bengal,

In force in April 1887.

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MEMORANDUM.

THE whole of the Circulars of the Accountant General of Bengal, which are at present in force, are collected in this volume, and are arranged as follows :—

I.—Instructions to Officers generally in dealing with Treasuries.

II.—Treasury Procedure.

(The Circulars in these two parts follow the arrangement of the Account Code, and each one refers to a particular chapter and section of it.)

III.—Instructions regarding particular heads of Receipt and Expenditure.

(The Circulars in this part follow the order of the heads.)

Each Circular hereafter issued will bear a quotation, either of the chapter and section of the Code, or of the head of Revenue and Expenditure to which it refers, and the heading of it should be entered in its proper place in the index, so as to keep the index always up to date. Circulars which are not required for permanent reference will be issued as Circular Memoranda.

The following volumes now contain the whole of the general instructions of the Account Department regarding the management of Treasuries :—

1. The Account Code.
2. The present volume of Circulars.
3. The pamphlet of instructions regarding subdivisional treasure-chests.
4. The pamphlet of instructions regarding the accounts of Judicial Officers.

E. T. ATKINSON,
Accountant General, Bengal.

The 9th April 1887.

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CIRCULARS

OF

THE ACCOUNTANT GENERAL, BENGAL.

PART I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

Receipt of Money by Nazirs prohibited.

No. 1.] [CODE, I, 1.

No money should be unnecessarily allowed to pass through the hands of the Nazirs of District and Sub-Divisional Courts. Direct payments into the Treasury by the persons from whom the money is receivable should be insisted on, and direct payments made whenever this is possible.

2. Whenever, in exceptional cases, this course cannot be followed, the Nazir may receive the money, but he should at once enter it in his Cash Book and pay all his realizations at the close of business daily into the local Treasury, accompanied by a chalan, showing how the amount is to be credited in the Treasury Accounts.

3. Refunds of amounts paid into the Treasury under these instructions will be made in accordance with usual practice.

Money in Police Officers' custody.

No. 2.] [CODE, I, 1.

With the concurrence of the Inspector-General of Police, District Superintendents of Police are directed to pay into the Government Treasury all moneys of whatever kind which come into their possession as Government Officers. The retention in their own hands of money which is either the property of Government, or is deposited with them, or entrusted to them for any public purpose, is forbidden.

2. The chalans with which the money is forwarded to the Treasury should specify distinctly the nature of every receipt, and it is for the Treasury Officer, who has full instructions on the matter (or can ask for them), to

say whether the amounts are to be credited to Government, or to be placed in deposit in any way.

3. The only moneys which a District Superintendent may have in his safe are therefore (1) the permanent advance; (2) pay of the past month in course of distribution. If the amount is large it can be dealt with under Circular No. 3.

4. These orders, of course, do not apply to money which it is necessary to retain for purposes of police investigation, in cases in which questions of the identity of the precise coins or notes may arise; but if such questions are not involved, the Treasury, and not the District Superintendent's safe, is the proper place for the custody of the money.

Deposit of Sealed Bags in Treasury.

No. 3.] [CODE, I, 2.

Treasury Officers may receive for safe custody any sums that may be forwarded for the purpose by the District Superintendent of Police, put up in a sealed bag and accompanied by a *bichak* or slip, stating the contents, under the signature of the District Superintendent.

2. The seals of the bag should be carefully examined by the Treasury Officer, and the bag should at once be placed under double lock and key in the presence of the Treasurer and of the Police Officer who conveys it to the Treasury.

3. A receipt may be granted, if desired, for "a bag said to contain" the amount specified in the slip, and the bag should, on application, be delivered out of the Treasury in the presence of the Treasurer and the Officer deputed to receive it, who should be required to acknowledge its return on the reverse of the receipt originally granted for it, which should be surrendered.

4. Money received and returned under this procedure will be entered in a separate Register to be kept in the Treasury, but it will not, of course, be entered in the Accounts rendered to the Accountant General.

5. The Government desire, however, that this course shall be followed in those cases only in which the amount remaining in the hands of the District Superintendent on account of undistributed pay, and in exceptional

cases on account of undisbursed contingent money, is too large to allow of his providing personally for its safe custody. See Circular No. 2.

6. It is not intended in any way to interfere with the operation of the orders under which only money actually required for immediate disbursement should be drawn from the Treasury.

7. This procedure should be observed in the case of any other officer who may, for special reasons, be authorized by Government to lodge, for safe custody, in the Treasury, cash chest or money in a sealed bag. The Treasury Officer will have nothing to do with putting the money into or taking it out of the chest or bag. This should be done entirely by an accredited Agent of the Officer concerned. Whenever cash chest or money in a sealed bag is thus lodged in the Treasury, the fact should at once be reported to the Accountant General for information.

Reconciliation of Accounts and Returns.

No. 4.] [CODE, I, 4, 5.

To facilitate the reconciliation of accounts compiled in this office, and returns submitted to the Revenue controlling authorities, it has been arranged with the Board of Revenue that the Accountant General shall send every month to each Collector a return shewing the results arrived at in his monthly account.

2. It may be explained that in the Account office there are two stages in the preparation of the monthly accounts, the first of which is practically the correction and compilation of the Treasury accounts as received from Treasury Officers. The return proposed will show, under certain heads, all the corrections and alterations introduced in the first stage; and these the Collector must be prepared to explain to the Revenue controlling authorities when called upon to account for the figures he has shewn in his returns. Any difference between the figures shewn in these monthly statements and the figures of the returns which the Accountant General makes to the Board of Revenue, the Accountant General undertakes the responsibility of explaining to the Board.

3. If the figures as shewn in the Accountant General's statement do not appear to the Collector to be correct, he should bring the matter to notice, in order that the Accountant General may take the proper steps. But it should be remembered that the Accountant General *never* alters figures once brought to book; and even if he admits the incorrectness, it does not alter the fact that the figures shewn in the statement are those which have been brought to account at the particular stage to which it refers.

Consolidated Receipts to Departmental Officers.

No. 5.] [CODE, I, 4, 5.

As difficulties frequently arise in reconciling the consolidated receipts given by the Treasury Officers to Departmental Officers, with the accounts received from the Treasury concerned, Treasury Officers are reminded that upon the strength of these receipts the Departments concerned claim credit for amounts paid into the Treasuries. Treasury Officers should therefore show the total of each such receipt given by them as a separate entry in their cash accounts (with or without further details), and not mix it up with other transactions, as this is the only way in which they will avoid having to give subsequent explanations as to the items in which the receipts certified have been included.

Duplicate and Arrear Bills.

No. 6.] [CODE, I, 10f.

Treasury Officers may not cash a *duplicate* bill for pay or travelling allowance or any other service charge, or a duplicate abstract of contingencies, or a bill for any allowance which is alleged to have been due and might have been claimed and paid more than six months before, without a previous reference to this Office for sanction to make the payment.

This rule applies also to payments from Local Funds, but not to duplicate bills for Grants-in-aid, or for Minor and Vernacular Scholarships, or for Primary Schools.

Travelling Allowance Bills—Diary.

No. 7.] [CODE, III, 11.

It is a well-known rule that a bill for allowances for travelling on duty (otherwise than on transfer) must

be accompanied by a "diary." To prevent misunderstanding, it is explained that what is meant by a "diary," so far as this Office is concerned, is merely the statement, for which the ordinary form of travelling allowance bill provides, of the places from and to which, and the distance for which, a journey is made on each day for which a charge is included in the bill; and of the dates on which halts were made. No reports of business done or observations made are required by the Accountant General, though they may be by the countersigning officer.

2. When several members of the same establishment make the same marches and halts, the details need not be repeated upon each bill, if reference is made to the bill on which the detail will be found, and the date on which it was paid at the Treasury.

Travelling Allowance how charged.

No. 8.] [CODE, IV, 21.

The travelling allowance of an officer, on whatever duty he may be employed, shall always be charged to the same head as his pay, except in the case of a gazetted officer attending examination, when his travelling allowance shall be debited to the head "Miscellaneous," or when travelling on duty connected with a Local Fund, the travelling allowance shall be charged to the Local Fund. Similarly, the travelling allowance of an officer paid from a Local Fund, may, when travelling in the execution of Government duty, be paid and charged to Provincial Revenues.

Travelling Allowance of Ministerial Officers.

No. 9.] [CODE, III, 11.

A ministerial officer, when required for public reasons to travel by boat or public conveyance, or more than 20 miles on any day, may draw, in exchange of his daily allowance, actual travelling expenses not exceeding the rate of mileage for his class. A certificate in the following form must be appended to every bill in

which mileage may be drawn for ministerial officers under the conditions stated:—

"Certified that the ministerial officers for whom road mileage is charged were required to travel by boat or public conveyance, or at a more rapid rate than 20 miles a day."

Travelling Expenses of Officers as Witnesses.

No. 10—Old 104.] [CODE, IV, 21.

When Government Officers travel in obedience to summons to give evidence in a Court of Justice or before a Court-martial, they are entitled to the ordinary travelling allowances admissible to them under the rules of the service to which they belong when they travel on other duty, and the allowances are debitable to the Department which would bear the charge if the officers were on duty.

2. The payments should be made like any ordinary travelling allowance on bills countersigned by the officer who usually countersigns them, a reference to the Court being made, if necessary, by the countersigning officer.

3. When a Government servant is summoned to give evidence in a Civil Court, otherwise than on behalf of Government, the amount recovered on account of his pay and travelling allowance from the party on whose behalf he is summoned should be credited to Government by the Civil Court, a certificate being given to such witness in the form given below. In the absence of such certificate, which should be attached to the bill for the witness' travelling allowance or pay, the head of the office to which the witness belongs should refuse to draw the witness' pay and travelling allowance for the period of his absence.

"Certified that appeared before me as a witness on behalf of and that his pay for days from to , amounting to Rs. , and his travelling expenses, amounting to Rs. , or in all Rs. have been recovered from the party concerned and paid into the Treasury on the 188 ."

The amount of the certificate should be entered in a separate register to be kept in the Court for the purpose and initialled by the presiding officer at the time he signs the certificate, and a copy of this register, with the date of payment of each item into the Treasury, should be sent to the Accountant General at the end of the month.

Temporary Munsiffs.

No. 11.] [CODE, III, 4.

The Government of Bengal having, in letter No. 4322A., dated 16th August 1877, decided that *Temporary Appointments* made by District Judges to fill vacancies in the office of Munsiff, under Section 9 of Act VI of 1871, do not require the formal sanction of Government, their salary bills may be paid on the countersignature of the District Judge making the appointment.

Sectionizing of Establishments.

No. 12.] [CODE, IV, 2.

The detailed sections of mufussil establishments will be found in Appendix A. The sections of establishments at Calcutta for the most part follow the grades and classes into which the salaries are divided.

Scale of Permanent Advances.

No. 13.] [CODE, V, 3.

The following scale of Permanent Advances has been authorized by the Government of Bengal:—

For Commissioners .	Rs. 200	Without distinction of districts, but at the discretion of the Accountant General.
„ Judges . .	„ 150	
„ Collectors . .	„ 100	
„ „ for payment of process fees for recovery of zemindari dâk cess . .	„ 100	
„ Magistrates . .	„ 200	
„ Jails (Central and District, except Alipore, for which the advance is Rs. 500)	„ 200	
„ Inspector of Schools .	„ 50	
„ District Committees of public instruction, including Zillah and Normal Schools . .	„ 100	
„ District Superintendents of Police		Up to Rs. 200, as set forth in Police Circular J, dated 5th January 1882. (See below.)

For Sub-divisional Magistrates	Amount to be fixed by the District Magistrate and not to exceed Rs. 150, except at Raneegunge, Rajmehal, and Goalundo, where advances may be allowed up to Rs. 250. The Magistrate is responsible for the advance, which is to be used for payment of all contingencies, including those of lock-ups and sub-registry offices at sub-divisional head-quarters.
„ Registration Department	A consolidated advance of Rs. 200 for each Registrar, to meet the contingent expenses and refunds of registration fees of both the Sudder and Rural Registration Offices. In cases of the dismissal or death of Rural Sub-Registrars the District Registrar will be held responsible for the amount of the advance made to them.

Extract from Police Circular J, dated 5th January 1882.

1. District Superintendents of Police in Bengal are allowed Permanent Advances, as below, for the payment of contingent charges :—

Rs. 200.	*Rs. 100.*	*Rs. 75.*
Burdwan.	Hooghly.	Furreedpore
Patna.	Howrah.	
24-Pergunnahs.	Jessore.	
	Khulna.	*Rs. 70.*
	Maldah.	Maunbhoom.
Rs. 150.	Midnapore.	
Gya.	Monghyr.	
	Moorshedabad.	
Rs. 100.	Mozufferpore.	*Rs. 50.*
Backergunge.	Mymensing.	Balasore.
Chittagong.	Nuddea.	Bancoorah.
Chittagong Hill Tracts.	Purneah.	Beerbhoom.
	Rajshahye.	Bhaugulpore.
Cuttack.	Rungpore.	Bogra.
Daeca.	Sarun.	Chumparun.
Dinagepore.	Shahabad.	Darjeeling.
Durbhangah.	Tipperah.	Doomka.

Rs. 50.	*Rs. 50.*	*Rs. 50.*
Gurjhat Mehals (Orissa).	Julpigooree.	Pooree.
Hazaribaugh.	Lohardugga.	Pubna.
	Noakhally.	Singbhoom.

Classification of contingent charges.

No. 14.] [CODE, v, 6.

The details of classification of contingent charges will be found in Appendix B.

Contingent Charges.

No. 15—Old 15 & 98.] [CODE, v, 26.

The following Rules prescribe the detailed working of the system of check of contingent expenditure set forth in Financial Orders of the Government of Bengal, dated 22nd March 1880, 20th November 1884, and 20th August 1885. They apply to the following Officers and Departments :—

Department.	Chief Controlling Officer.
(1) Land Revenue, except the following Departments :— Government Estates, Survey of Waste Lands, Land Settlement Charges, Revenue Record-room Charges (except remuneration to Copyists), Demarcation Survey and Partition Survey . . .	Commissioners of Divisions.
(2) Salt	
(3) Stamp	
(4) Excise	
(5) Assessed Taxes . . .	
(6) Commissioners, excepting charges for the general management of Wards' and Attached Estates .	
(7) Criminal Courts . .	
(8) Staging Bungalows . .	
(9) Circuit Houses . . .	
(10) Miscellaneous . . .	
(11) Civil Courts, including Courts of Small Causes . .	District Judges.

(12) Registration, except Land Registration.	Inspector General of Registration.
(13) Police, excepting Pound .	Ditto of Police.
(14) Medical	Ditto of Civil Hospitals.
(15) Sanitation and Vaccination .	Sanitary Commissioner.
(16) Education (except high schools, zillah schools, and middle and lower class vernacular schools).	Director of Public Instruction.

2. Contingent charges are by these orders divided into three categories, which are as follows :—

A. Special Contingencies.	B. Countersigned Contingencies.	C. Contract Contingencies.
1. Purchase of books and publications. (*d*)	1. Fees to pleaders in criminal cases. (*a*)	1. Country stationery.
2. Purchase of models and mathematical and other instruments (Education Department). (*i*)	2. Fees to pleaders in pauper suits. (*a*)	2. Remittance of treasure within district.
3. Petty construction.	3. Diet and travelling allowances to witnesses other than Government servants.	3. Hot and cold-weather charges.
4. Purchase of boats.	4. House allowances. (*b*)	4. Tour charges (not actual travelling expenses of any gazetted or ministerial officer).
5. Ditto of elephants.	5. Purchase of tents.	5. Treasury charges.
6. Compensation for land taken up for public purposes.	6. Repairs to steamers and schooners. (*c*)	6. Repairs to tents.
7. Purchase of iron safes.	7. Charges for remittance of treasure to other districts.	7. Purchase and repair of furniture.
8. Other exceptional contingencies of large amount and unusual character.	8. Escort charges.	8. Office and ground-rent. (*b*)
9. Good conduct money.	9. Purchase of clothing.	9. Rewards. (*f*)
10. Medical stores (Police).	10. Cost of supplying, &c., provisions.	10. Remuneration to copyists. (*g*)
11. Ordnance stores (Police).		11. Section-writing. (*e*)
		12. Medical and Chemical stores (Education Department).
		13. Petty repairs.
		14. Law charges.
		15. Postage and telegram charges. (*h*)
		16. Municipal rates and cesses.
		17. Office expenses.
		18. Miscellaneous.
		19. Process-serving charges.
		20. Process fees advanced.
		21. Repairs of boats.

(*a*) These fees are paid on pleaders' bills *previously* countersigned by the Legal Remembrancer.

(*b*) Sanction of Government required to the first payment.

(*c*) Bills for these charges should be submitted to the Port Officer, Calcutta, for countersignature.

(*d*) Sanction of Government required in all cases, whatever the amount of the charge, except in the Education Department, when the sanction of the Director of Public Instruction will be sufficient. In the case of books and publications purchased under Act XXV of 1867, the bills for the charges will continue to be passed by the Librarian, Bengal Library.

(*e*) No charge may be drawn for section-writing without the previous sanction of the authority which could sanction the employment of an establishment. In the case of the Registration Department the original sanction of the Inspector-General should be attached to the bill in which the charge is drawn. If the amount sanctioned is drawn in more than one bill, the original sanction should be sent with the first bill and in subsequent bills the number and date of the bill with which the sanction was sent should be cited.

(*f*) Require the sanction of the Board of Revenue when granted under Section 78, Act VII (B.C.) of 1878. Rewards in opium cases will not be paid from the contract grant. Bills for such rewards will continue to be countersigned by the Opium Agent.

(*g*) A certificate in the following form must be attached to the bill when any amount is drawn on this account :—

"Certified that I have checked the amount charged in the bill on account of remuneration to copyists, with the upper halves of the impressed stamps used for copies, and that I have caused the upper halves to be torn to pieces and burnt in my presence."

(*h*) The vouchers prescribed by Civil Account Code, Chapter V, Rule 6, clause 3, must be submitted in support of these charges. They should be attached to the contract contingent bills. If the charge is for bearing postage, it should be so stated distinctly in the bill.

(*i*) The Director of Public Instruction is competent to sanction the purchase without money limit.

A.	B.	C.
Special Contingencies.	Countersigned Contingencies.	Contract Contingencies.
		22. Country medicines. 23. Keep of elephants. 24. Maintenance of strangers and indigent persons (except fixed monthly charges for the maintenance of famine orphans). 25. Diet of insane persons. 26. Burial of paupers. 27. Support of pilgrims. 28. Subsistence allowance to vagrants. 29. Purchase of accoutrements. 30. Rewards for marksmanship. 31. Cost of photographs. 32. Boarding charges. 33. Diet of patients, clothing, &c. 34. Passage and diet money of insanes on release. 35. Purchase of raw materials for manufactures in lunatic asylums. 36. Charges for deportation of vagrants. 37. Rewards for the destruction of venomous snakes. 38. Rewards for the destruction of wild animals. 39. All other items of expenditure not specially included in A. or B.

3. For each of these classes of contingencies separate bills must be drawn up (that is to say, the same bill may not contain contingencies of more than one class), and the bill must be headed "Special Contingencies," or "Countersigned Contingencies," or "Contract Contingencies," as the case may be. Judges, Commissioners, and Heads of Departments, whose bills are not subject to countersignature, need not have separate bills for "special" and for "countersigned," as the procedure in both cases is exactly the same.

4. It should be noted that nothing in these new rules—

(1) gives any authority to any officer, who has not that authority at present, to draw contingent bills on the Treasury without the countersignature of the District Officer whose allotment covers the whole district;

(2) alters the rules that separate bills are required for separate departments of the office and that the same bill may not contain charges of two different major heads (see list in Circular 14);

(3) modifies the rules of the Account Code prescribing the manner in which a disbursing officer is to record in detail his contingent

expenditure. (Code Form 7.) It will, however, be found convenient to keep the account of contract contingencies in a different register from that which contains the others. A special form, containing columns for showing the progress of contract expenditure against allotment, has therefore been prescribed;

(4) relaxes any restrictions which may have been imposed on subordinate disbursing officers by executive order for departmental purposes, as opposed to purposes of account.

A.—Special Contingencies.

5. Special contingencies are those which cannot be incurred without the sanction of the controlling officer or of Government previously obtained. When any single item of this class involves an expenditure of more than Rs. 100, or includes the purchase of books or newspapers, or compensation for land taken for public purposes, the sanction of Government must be obtained. When the expenditure on a single item (other than the purchase of books or newspapers, or compensation for land) is Rs. 100 or less, the sanction of the controlling officer will be sufficient. This rule will apply whether the expenditure is required for the office of the controlling officer himself or for any of his subordinates. In the case of purchase of books or newspapers, or of models and mathematical and other instruments for the Education Department, the sanction of the Director of Public Instruction will, however, be sufficient. In the Police Department also the Inspector-General will continue to sanction expenditure within a limit of Rs. 1,000 for each item, without reference to Government.

B.—Countersigned Contingencies.

6. Countersigned contingencies are those which are under the direct supervision of the controlling officer, and for which detailed bills are submitted to him for check and countersignature.

7. The money required for special and countersigned contingencies will be drawn upon abstract bills, the authority sanctioning the special contingencies being

cited in each case and corresponding detailed bills will be drawn up at the end of the month, to which all sub-vouchers, and, in the case of special contingencies, all sanctions, will be attached, and upon which the certificate prescribed in Account Code 5, 14, will be recorded If the amount sanctioned for special contingencies be. drawn in more than one detailed bill, the sanction should be attached to the first bill, and in subsequent bills a reference should be made to the bill with which the sanction was submitted.

8. Abstract bills on account of countersigned contingencies presented for encashment at the Treasury after the 7th of the month, should be supported by a certificate in the following form:—"I certify that detailed bills for all contingent charges drawn by me before the 1st of the current month, have been forwarded to the controlling officer for countersignature and transmission to the Accountant General."

Treasury Officers will take particular care not to cash abstract bills on account of countersigned contingencies presented after the 7th of each month when unaccompanied by the prescribed certificate.

Note.—This rule is general and is applicable to all Departments to which the contract system of contingencies has or has not been extended.

As the procedure has now been so greatly simplified, disbursing officers should be careful to see that this rule is strictly observed. Detailed instructions in regard to the mode of accounting for contingent expenditure will be found in Chapter 5, Civil Account Code, and considering the large transfers to "Contract Contingencies," there should not now be any difficulty in adjusting, by detailed bills within two months from the date of incurring the expenditure, all countersigned contingencies drawn from the Treasury on abstract bills. Disbursing and countersigning officers are particularly requested to give their best attention to these directions.

9. In the case of special contingencies, the monthly bill will always be sent to the Accountant General direct, on the 1st of the month following that for which it is drawn.

10. In the case of countersigned contingencies, the monthly bill will be sent to the countersigning officer;

if there is one (see Circular No. 16), otherwise to the Accountant General direct (see last sentence of paragraph 3 above), on the 1st of the month following that for which it is drawn.

11. If any special or countersigned contingent bill contains a charge which properly falls under the classification of contract contingencies, the charge will be disallowed, and the disbursing officer directed to pay the amount into the Treasury in recovery of the original debit. This he will do by drawing it from the Treasury as a contract contingency. The Accountant General will not himself debit to the contract allowance any charge thus disallowed as a special or countersigned contingency, and the disbursing officer's account, if kept with ordinary care, will thus always show the correct amount of expenditure from allotment.

12. A lump sum has been allotted to each controlling officer from which he will be required to meet (1) all expenditure under class B, whether required for his own office or for those of his subordinates, and (2) all expenditure under class A, excepting those items for which the sanction of Government has to be obtained. This allotment will be retained by the controlling officer in his own hands throughout the year, and he will not distribute it among his subordinates in the manner in which the contract allotment for ordinary contingencies is distributed. He can sanction application for classes A and B contingencies from his subordinates (including his own office) up to the limit of the allotment, but he will not be able to apply to Government for additional grants in the event of an excess. In order that controlling officers may be able to exercise an effectual check upon the class B expenditure of their subordinates, they are at liberty to impose such restrictions and call for such information as they may think proper, it being borne in mind that the object in view is to minimise clerical labour and avoid vexatious interference with competent officers. If at the close of the year a controlling officer has a saving, he may appropriate it for expenditure within the year of the allotment on items of class A expenditure for which the sanction of Government would otherwise have been required.

13. In order to check that the allotment is not exceeded, each controlling officer will keep a register in

the following form, in which he will enter the amount of allotment, the name of office, and the amounts of special and countersigned contingencies passed by him, with progressive total :—

Register showing the appropriation of the allotment for Special and Countersigned Contingencies for the Division for the year 188 -8 .

Date of sanction or date on which countersigned bill passed.	Name of Office.	Description of Special Contingencies or the month for which bill is countersigned.	Amount.		
		Allotment	Rs.	A.	P.

N.B.—This register will be in addition to the one for passing bills for countersigned contingencies (Civil Account Code, 5, 18).

14. Towards the end of the year, each controlling officer will enquire from the officers subordinate to him what amounts will probably be disbursed by them till the end of the year, so that he may ascertain before the close of the year what savings will be available for expenditure on items of class A expenditure, for which the sanction of Government would otherwise have been required, and appropriate them accordingly before the year is closed.

C.—Contract Contingencies.

15. Contract contingencies are those for which a lump sum is allotted annually to each officer, within which he can spend without any further sanction, except in the case of charges on account of office and ground rent and section-writing (paragraph 2). At the beginning of each year, controlling officers will distribute the allotment sanctioned by Government amongst the officers subordinate to them, keeping 10 per cent. of the total allotment for distribution towards the end of the year according to requirements. Disbursing officers, who have charge of several branches of contract contingent expenditure may transfer savings from one head to meet excess expenditure under another; but controlling officers are not allowed to transfer savings from one district or one disbursing subordinate officer to another, nor to their own offices. If any disbursing officer can make a saving from the amount allotted to him, he will be able to spend it on those items of extraordinary con-

tingencies which would otherwise require to be separately sanctioned and accounted for, provided that the amount is drawn within the year for which the allotment was made.

16. Contract contingent charges will be drawn from the Treasury upon a separate bill for each Department, in a special form, no sub-vouchers are required except in the case of service postage and telegram charges and charges for remuneration to copyists, and no details need be stated beyond the total figure opposite each of the printed headings. If any charge occurs which the printed headings do not provide for, the general nature of it may be entered in a similar heading in manuscript. The disbursing officer must be careful to bring forward from the last bill the correct amount of total expenditure to date, otherwise he may overrun his limit without perceiving it.

17. In the first bill of each District Judge for each month, an addition to his allotment will be made on account of stationery allowance at Rs. 15 a month for each Subordinate Judge, or Small Cause Court Judge, and Rs. 12 a month for each Munsiff who is in actual charge of a Munsiff's Court within the jurisdiction on the first day of the month, the allowance of a Small Cause Court Judge being computed at the same amount as that of a Subordinate Judge ; but on the assumption that an officer discharging *both* duties only counts as one.

18. Similarly in the case of those officers who have elephants under them, an addition to their allotments will be made each month on account of feed and keep of the animals at Rs. 50 per mensem per elephant except in Chota-Nagpore and Orissa, where the allowance will be at Rs. 40 per each elephant.

19. If any articles are obtained from another Department or Office, the cost of which, had they been purchased locally, would have been met from the contract allotment, the value of the articles should be added to the amount of total expenditure in a distinct entry, which should be supported by the original invoice relating to the articles.

20. Disbursing officers are responsible for keeping and reproducing when required any sub-vouchers, except those which they are authorized (Code 5, 14) to destroy.

21. A bill must always be drawn on, or immediately before, March 31st of each year for all expenditure up to date. Bills cashed at the Treasury after that date are debitable to the allotment of the next year, and it is contrary to the principle of the scheme that expenditure incurred in the current year should be in any way held over, *after being incurred*, to be paid out of the allotment for the succeeding year.

22. This final bill will produce a total which either exceeds, equals, or falls short of, the total allotment.

23. For any excess the drawing officer is personally responsible, and unless he can procure exemption from Government, the amount will be recovered from his personal allowances.

Countersignature of Bills.

No. 16.] [CODE, v, 18.

The system of procedure proposed in the following rules has been approved by the Government of Bengal (No. 675, Financial, dated 24th February 1879).

2. According to present practice, the monthly contingent bills sent to controlling officers by subordinate officers for countersignature are sent on at irregular intervals, as the countersigning officers manage to dispose of them. It would save a great deal of trouble and great risk of bills going astray, and controlling officers would also find it convenient for their own work in respect of these bills, if they would direct the observance of a regular method such as that below described.

3. Attached is a list of the monthly bills which at present are received, examined, and forwarded by various controlling officers, and it is proposed that instead of forwarding them one by one, as they are disposed of, they should be forwarded in batches twice a week. It is not convenient that these bills should accumulate in the office of the countersigning officer. All that are completely disposed of should be made up in a bundle and

forwarded twice weekly with a covering list in the following form :—

Monthly Contingent Bills for the month of *forwarded to Accountant General on (date).*

	Columns of which one is set apart for each District.
A line for each bill mentioned in the list appended.	

The above arrangement of this form is suited for Commissioners.

For departmental officers, districts will be placed in the lines, and the bills in the columns, as the number of districts is larger, but the number of bills in each smaller, than in the case of Commissioners.

One form may not be enough for all the bills passing through the Commissioner's hands. In that case he should keep one form for Revenue bills and the other for other bills.

4. It will be seen that in this form there will be a little square for each bill which is countersigned, and the countersigning officer should write in this square—

(*a*) In the case of bills which are enclosed in the bundle, the number of rupees (without annas and pie) for which countersigned.

(*b*) In the case of bills which are blank for the month, the letter B (for blank). It would be necessary for the countersigning officer, as part of the system, to require the disbursing officers not only to send in bills for the heads on which they have incurred expenditure, but also to report the heads which happen to be blank for the month. The present system fails in this respect; inasmuch as in the case of some of the smaller heads of expenditure, an officer sometimes omits to prepare a bill, under the belief that the head is blank, and no notice is taken for some time, as both the Controlling Officer and the Accountant General for the meantime await the bill, not knowing that it will have to be specially called for.

(*c*) In the case of bills which have not been received and disposed of in time for inclusion with the list, the letter L ("Late"). From this it would be known that the countersigning officer was taking steps to have the bill duly sent on; and as soon as the list was complete, he would make up a supplementary bundle of bills, and a supplementary covering list, discharging the whole work of the month, except, perhaps, one or two outlying bills, for which special steps could be taken. It would be best to keep entirely separate from each other the supplementary list of an earlier month and the ordinary list of a subsequent one.

(*d*) For bills of a kind not current within the circle of control (*e.g.*, Customs bills), no column would be set apart; but if there were such bills in one district and not in another, then against the latter name the entry would always be N (meaning 'not in use'). This would be better than requiring a report every month that the bills were blank.

(*e*) A final line (or, in the case of departmental officers, a final column) would show the number of establishment travelling allowance bills included in the bundle.

5. These details are adapted for the most important cases, that of Commissioners; but a little variation, to be settled between the Accountant General and the officer concerned, will make them equally applicable to the cases of Inspectors-General.

Commissioner.

From each Collector ... 1. Land Revenue.
2. Record-room.
3. Government Estates.
4. Partition.
5. Land Registration.
6. Settlement.
7. Excise.
8. Assessed Taxes.

Commissioner.—contd.

9. Customs.
10. Salt.
11. Stamps.
12. Remittance beyond District.
13. Public Works Cess.
14. Wards' and Attached Estates.
15. Mint—charges for remittance of copper coins or for sale, cutting or defacing of old uncurrent copper.

From each Magistrate ... 1. Criminal.
2. Pound Charges.

Inspector-General, Jails.

One contingent bill for each Jail.
One manufacturing bill for each Jail.
One bill for each subsidiary Jail.

Inspector-General, Police.

One for general charges
One for construction charges } from each district.
One for clothing charges

Inspector-General, Civil Hospitals.

One from each Civil Surgeon.
One for each Lunatic Asylum.

Inspector-General, Registration.

One from each Registrar and Sub-Registrar.

Director, Public Instruction.

One for each Medical School.

Librarian, Bengal Secretariat.

One from each officer who has purchased books under Act XXV of 1867.

Petty Construction and Repairs.

No. 17.—Old 99]. [Code v.

As some misapprehension appears to exist regarding the extent to which civil officers may undertake original

works of construction, the following rules are published for general information :—

1. The only original works of which civil officers may undertake the construction, are those which fall under the head of Petty Construction and Repairs. This includes (1) the construction of, and additions to, buildings *not borne on the Public Works books, viz.*, those buildings which are of a temporary character and the cost or value of which is less than Rs. 1,000 for any one building or set of buildings, as also all repairs to such buildings ; and (2) minor repairs to buildings which *are* borne on the Public Works books [*viz.*, all permanent buildings and buildings of a temporary character of which the value is Rs. 1,000 or upwards for any one building or set of buildings] which are required during the period intervening between periodical repairs, provided, however, that such minor repairs do not call for skilled supervision, and that the outlay on any one building or set of buildings under the head of Petty Construction and Repairs shall not exceed Rs. 1,000 in any one year.

Such minor repairs would consist of the repairs of doors and windows, their fastenings and glass ; repairs of thatch and tiles ; the repair of ceiling cloths, punkahs and other fixtures, and all such works as can be done by an ordinary *mistree* without skilled supervision. It will be the duty of the officer occupying the building to see that all such petty items are in good order before re-entering the building after periodical repairs.

2. Funds for petty construction and repairs will be provided in the Provincial Civil Budget, and each Department will provide for its own petty construction and repairs as an item of expenditure in its Departmental Budget Estimate.

3. The amount provided for petty construction and repairs cannot be made over to a Public Works officer, either by transfer or in cash, in view to his carrying out the work. Public Works officers are prohibited from undertaking any such works, or passing expenditure on such works through their books. If from any cause it be found that work, which has been so provided for in the Civil Budget Estimate, cannot be carried out except through the agency of the Public Works Depart-

ment, the fact must be reported to Government for decision whether the agency of the Public Works Department should be called in; but if so, the charge for the work must be met from the Public Works Budget Estimate. This rule need not prevent a civil officer from obtaining the opinion or advice of the Executive Engineer of the district on any work to be carried out, so long as the actual supervision of the work and the disbursement of funds is not made over to the Executive Engineer.

4. Expenditure incurred by civil officers from the provision made in the Civil Budget Estimate for petty construction and repairs, will be accounted for by the civil officer to the Accountant General, Bengal.

5. Apart from the above, funds are also allotted from the Public Works Department Budget to civil officers for *minor* works. Funds so allotted are intended to meet the sanctions of civil officers to any *minor* works required *in connection with Public Works buildings*. The Public Works Department officers prepare estimates for these works, the civil officers concerned sanction the estimates, and allot money from the funds placed at their disposal, and the *Public Works Department* carries out the work. A civil officer cannot sanction a repair estimate and allot money for it from this source. The accounts of the expenditure thus incurred are rendered to the Examiner of Public Works Accounts, Bengal, *vide* Civil Account Code, Chapter 24, Rule 18 (1).

Warning against Fraud.

No. 18.] [CODE, VI, 2.

Circular No. 343 (old series) contained the particulars of several cases in which a mohurir had fraudulently procured refunds of fines by forging judgments and thus obtained the signature of the Magistrate to the order of refund, a form of fraud against which Magistrates should therefore be upon their guard.

Rewards in Opium Cases.

No. 19.] [CODE, VI, 2.

The following instructions are to be observed in paying rewards to informers, or for the apprehension of offenders, in cases involving a breach of the Opium Laws.

2. In all such cases the rewards adjudged by the Magistrate are chargeable to the budget of the Opium Department, and should not, therefore, be included in the contingent bills of either the Revenue or Criminal Departments.

3. Payments should be made on a special form of bill which has been registered at the Stationery Office as No. 211 of the forms prescribed by this Office, and the payee's receipt should be obtained for the amount on a bill in the prescribed form. The receipted bill should be forwarded by the Treasury Officer along with his accounts, and a monthly bill, including all the amounts paid during the month, should be forwarded in the annexed form to the Opium Agent of the Division, by whom it will be countersigned and transmitted to this Office in support of the payment:—

1. Date of payment. 2. Name of case. 3. Name of payee. 4. Amount of fine imposed. 5. Amount of reward paid.

4. The Government has authorised the Magistrate of every district to pay to informers and apprehenders in such cases the rewards adjudged, up to the amount of Rs. 100, from the public funds, as soon as the case has been decided. Should payment of any larger reward appear called for, the Magistrate may move the Board of Revenue through the Collector to grant such a reward; but this shall apply only to the portion of the reward dependent on the amount of the fine, and not to the portion which the Magistrate may grant in respect of the value of the opium confiscated. And if in any case the Magistrate omits to grant a reward, or if the Collector is of opinion that the case is deserving of a larger reward than the Magistrate is authorised to adjudge, application for a special reward may be made to the Board through the Commissioner.

Commission to Sub-Registrars.

No. 20.] [CODE, VI, 8.

The commission bills of Sub-Registrars must have the following addition to the Registrar's certificate prescribed in the form :—

"The commission has been checked by me with Treasury receipts and found correct."

House-building Advances.

No. 21.] [CODE, VII, 12.

The following Resolution of the Government of Bengal prescribes revised rules for regulating the grant of advances to public officers for building dwelling-houses :—

Resolution of the Government of Bengal (General), dated Fort William, 11th August 1877.

Read the notification of the Government of India in the Financial Department, No. 1680, as follows :—

No. 1680.—Simla, the 30th June 1870.—Notification—Accounts—By a General Order in the Military Department, No. 985, dated 14th October 1867, it was ruled that on the formation of a new cantonment, or where suitable accommodation is not obtainable in existing military stations at reasonable rents, advances would be made by Government within limits, and on conditions specified in the order, to enable officers to erect or purchase houses for their own accommodation.

The indulgence authorised in that order was extended, by Financial Notification No. 3115 of 20th December 1867, to officers in the Civil Administration of the Hyderabad Assigned Districts, and afterwards by various orders to officers in the Civil Department generally.

And it was extended further to ministerial officers whenever the Head of a Department, after having satisfied himself of the reality of the need, might recommend the advances as an absolute necessity in places where the building of a house must be resorted to from no house being available.

The original order of 14th October 1867, thus extended to the Civil Department, had authorised conditional advances for the purchase as well as for the building of houses. A subsequent order, however, in the Military Department, No. 21, dated 6th January 1869, limited the issue of advances thenceforth to those cases in which, on the formation of new cantonments, or where suitable accommodation is not obtainable in existing military stations at reasonable rents, officers desired to erect houses for their accommodation.

The indulgence to officers in the Civil Department must be similarly limited to those who desire to build houses at places where none are available or where house-rent is dear.

The advances will be subject to the following conditions :—

I.—All such advances must be *bonâ-fide* required for the purpose of building suitable houses for the personal residence of the officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

II.—Such advances shall not in the aggregate exceed six months' salary, and the whole advance must be repaid in two years.

III.—Recovery will be made by the Treasury Officer or other disbursing officer, deducting monthly instalments equal to one-twenty-fourth part of the advance from the salary bills of the officer concerned.

IV.—In order to secure Government from loss consequent on an officer dying or quitting the service prior to complete re-payment of the advance, the house so built must be mortgaged to Government, by whom the mortgage will be released on the full amount of the advance being liquidated.

IV (*a*).—The officer must satisfy Government regarding his title to the land upon which the house is, or is proposed to be, built.

V.—An officer quitting or removed from the station where he has built a house before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid, but with the special sanction of the Local Government he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

VI.—An officer will not under any circumstances be allowed a second advance whilst any amount remains due on a previous one.

VII.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that should there be any surplus funds after the house is completed, they will be at once refunded to Government.

VIII.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

The orders of the Government of India in the Financial Department, as set forth in the above notification, having necessitated some alteration in the procedure laid down by this Government in March 1869, the following rules are issued in supersession of all preceding orders on the subject :—

1. Any application which may be made by a civil officer or by any military officer in civil employ (with the exception of officers in the Public Works Department) for advances for building purposes, shall be made through the applicant's immediate superior, who will record his opinion as to the necessity or otherwise of the assistance solicited, and will forward the application to the Commissioner of the Division, who will submit it with similar remarks to the Secretary to the Government of Bengal in the General Department.

2. It will be observed that advances under these rules can be made for building only, and not for purchasing houses, and the applicant must certify that the sum applied for is to be expended in building only, and pledge himself that should there be any surplus funds after the house is completed, that such sums will be refunded to Government.

3. On the advance being sanctioned by the Government, the Accountant General will be informed of the same, and will be authorised to place a part of the amount at the credit of the applicant on receipt of an intimation from the Commissioner that the agreement or the bond referred to in rule below has been executed.

4. If the buildings shall not have been commenced on the receipt of orders from Government sanctioning the advance, the Commissioner will call on the applicant to execute an agreement in the prescribed form,* on the due execution of which the Commissioner shall intimate to the Accountant General that the applicant is at liberty to draw such instalment of the advance as shall have been specified in the agreement.

5. As soon as the buildings shall be commenced, the Commissioner will cause the applicant to execute a

* Published at page 638 of the Supplement to the *Calcutta Gazette* of 30th August 1870.

mortgage deed in the form annexed as Appendix A to the notification of the Government of India, No. 1680, dated the 30th June 1870.* The Commissioner shall execute the deed on the part of the Government and shall forward the duly executed and registered deed to the Secretary to this Government in the General Department for information and transmission to the Inspector General of Registration, Lower Provinces, for safe custody.

6. As soon as the mortgage deed is executed and duly registered, the Commissioner shall intimate the fact to the Accountant General with instructions to hold the entire amount of the advance at the credit of the applicant.

7. Applications for advances to employés in the Public Works Department shall be submitted, through Superintending Engineers, to the Secretary to Government in the Public Works Department, and will be dealt with by the Lieutenant-Governor in that Department.

NOTE.—On receipt of the intimation referred to in paragraph 6, the Accountant General will issue instructions to the Treasury Officer, and the payments will be made by him on the receipt of the applicant, and the date and number of the Accountant General's order should be quoted in each receipt. The payments as made must be posted in a register set apart for their record.

Process Fees.

No. 22.] [CODE, VI, 10.

When the complainants may be ascertained to be too poor to pay the fees, or when the Magistrate may consider it to be of particular importance in the interests of public justice to proceed with a charge, the Magistrate may advance the process fees in cash and may debit them to Government when they are irrecoverable. Much discretion must, however, be used in adopting this course, as the practice is liable to abuse, and the payments will cause some trouble to the Account Department.

Government of India, No. 1262, dated 6th October 1874.

Government of Bengal, No. 48, dated 27th October 1874.

With reference to the orders as per margin, of the Governments of India and Bengal, Magistrates will be good enough, in the first instance, to pay out of their permanent advance such sums as may be required for the purposes stated. All sums which are known to be irrecoverable should be charged in their bill for contract contingencies as "Process fees advanced." All further

* Published at page 1351 of the *Calcutta Gazette* of 13th July 1870.

sums should be recovered as soon as possible from the parties concerned.

Embankment Advances.

No. 23.—Old 74 & 106.] [CODE, VII.

The Government of India having directed that the adjustment of the expenditure incurred under the Bengal Embankment Act VI (B.C.) of 1873, shall be carried out in the Civil Department instead of in the Public Works Department as heretofore, the following rules, prescribing the method in which the recoveries are to be passed through the Government accounts are issued.

2. The estimates on which expenditure is to be incurred will be drawn up in the Public Works Department, will be countersigned by the Superintending Engineer, and will be sanctioned by the Collector. The expenditure on these embankments will be incurred partly by the Executive Engineer, and partly by the Civil Department, the expenditure incurred by the Civil Department, being only in respect of compensation, costs, and expenses under and incidental to any proceedings taken under Parts II and V of the Act, including costs of all surveys and plans. On the vouchers on which such expenditure is incurred it will be distinctly stated that the payments are on account of zemindari embankments.

3. The expenditure incurred by the Executive Engineer will be met, in the first instance, from the funds of the Public Works Department; but as soon as the work is completed, he will render an account of the actual expenses to the Collector; and after orders have been passed by the latter admitting the expenditure under sections 38 and 39 of the Act, he will write off the expenditure on the Collector's orders from his accounts.

4. As the expenditure is accepted, the Collector will enter the amount in a register showing the following columns in which he should include the payments

which he makes himself, and see to the recovery of the total outlays:—

Voucher of payment or orders accepting the expenditure of the Public Works Department.	Date No.
Nature of charge	
Amount	
Apportionment	Estate Amount
Recoveries on account of	Date Interest Principal Period of interest
Balance at the close of each quarter.	

5. Recoveries on account of zemindari embankments after being noted in the register will be credited in a separate register in the Treasury, the daily total of which will be carried to the Cash Book, and the monthly total to the Cash Account.

6. In this register a column is provided for the record of the interest due, and it must be borne in mind that the interest due is the first charge on any sum recovered. No portion of such sum can be taken in reduction of the principal as long as any balance is due on account of interest.

7. The dates on which the instalments recoverable from Zemindars are payable are, in the case of Zemindars, the dates fixed for the payment of revenues, and in the case of proprietors, the dates fixed as last days for the payments of Patni rents under Regulation VIII of 1819. The rate of interest chargeable on sums paid as compensation referred to in section 39, and on the unpaid balance of the amount apportioned to any estate or tenure under section 47, has been fixed by the local Government at 5 per cent. per annum.

8. Rents for lands appertaining to Embankments, whether Government or zemindari, are to be realised by the Collector of the District, but will be treated differently in the Treasury Accounts. In the former case the amount is to be shown as Public Works revenue, and must be credited in the Register of Public

Works receipts, and in the second case it is to be taken as a reduction of the outlay to be recovered, and will therefore be credited in the same manner as actual recoveries.

9. A *plus* and *minus* memorandum should be opened, in which the total payments made by the Collector each month, and the expenditure accepted by him from the accounts of the Executive Engineer, should be added (the latter in a distinct entry with the number and date of the order admitting it), and the recoveries deducted with the opening and closing balances. If any recoveries be made on account of another district, they should not be mixed up with the collections of the district in which they are made, nor deducted from the *plus* and *minus* memorandum, but separately credited in the cash account with the name of the district to which they belong, an intimation being sent to the Collector of the district concerned for note and deduction in his register and *plus* and *minus* memorandum. In the same way, if any money be deposited in the Treasury for work to be executed in connection with any Government embankment, it should be credited in the Register of Public Works receipts with a specification that the embankment is Government and not zemindari.

10. On March 31st of each year, a detailed statement should be prepared from the register in paragraph 4, and submitted to the Accountant General, showing the number, date, and balance of each order remaining due to Government, with explanation why it is outstanding. The total of this statement must be agreed with the balance of the *plus* and *minus* memorandum.

11. In the districts in which the contract system for the repair of zemindari embankments has been sanctioned, the zemindars who accept the tenders made to them will be liable for a fixed contract sum yearly, instead of the actual cost of repairs. The cost of repairs of a zemindari embankment, or portions of the same, for which a contract sum has been accepted, is to find no place in the Registers and Plus and Minus Memoranda, referred to above. The cost will be finally met by the Public Works Department, and the receipts from zemindars will be credited in the cash account as realizations under the contract system, under XXX.—Minor Works and Navigation.

12. An Executive Engineer carrying out any work on account of which charges are incurred debitable to both contracting and non-contracting zemindars, should carefully apportion the proportion of the charges rightly debitable to the latter in communication with the Collector of the District.

Remittance Transfer Receipts to Administrators of Incorporated Local Funds.

No. 24—Old 91.] [CODE, VIII, 5.

When an officer of Government is *ex-officio* the Administrator of an Incorporated Local Fund, he is a Civil Officer within the meaning of Rule 5 (*a*), Chapter 8 of the Civil Account Code, and is entitled to Remittance Transfer Receipts at par for the purposes of the Fund. Remittance Transfer Receipts can therefore be issued by Treasury Officers, free of premium, to the Chairman or Vice-Chairman of the District Board or the Road-cess Committee for *bonâ-fide* purposes of the District Board or the District Road Fund or Account, to the District Magistrate for the purposes of the District Post Fund, and to the Officers of the Inland Labour Transport Fund.

Preparation of Budget Estimates.

No. 25—Old 23.] [CODE, IX.

1. There being a diversity in the mode of preparing District Budget Estimates, and in the exhibition of items of receipt and charge under the heads provided in the forms furnished from this Department, it has been considered expedient to circulate the following Rules for the guidance of local officers and heads of Departments in the preparation of the details of their Estimates.

2. District Estimates form the ground-work of the Budget, and therefore require to be framed after a careful and minute consideration of all the sources of Income and Expenditure, and of every circumstance likely to affect actual results. Estimates.

3. Forms for the preparation of District Estimates are furnished to the officers concerned. Forms.

They will consist of four columns for the Receipt side:—

Column I.—Headings under which items should be classified.
" II.—The Sanctioned Estimates of the current year.
" III.—The Budget Estimates of the coming year.
" IV.—Explanation of increase or decrease.

and five columns for the Charge side:—

Column I.—Number of *employés* in the current and coming year.
" II.—Headings for classification.
" III.—The sanctioned Estimate of the current year.
" IV.—The Budget Estimates of the coming year.
" V.—Explanation of increase or decrease.

The column of "numbers" should be carefully checked and the rate of pay stated, whenever possible, in order to admit of verification with the column of charge.

The figures in column III on the Charge side will be the amount sanctioned for the current year. Any additional sums which may have been granted in the course of the year will also be shown in it, the order of Government being cited against each.

Income.

4. The revenue and receipts estimated to be realized within the year should appear as the income of the year, and those only.

Expenditure.

5. The disbursements estimated to be paid within the year should in like manner appear as the expenditure of the year, and those only.

NOTE.—Charges to be paid out of budget grants are those actually paid within the official year. For instance,—Pay and allowances for March fall due in April; the payments out of the grant, therefore, commence with these disbursements, and not with those of April falling due in May.

An establishment or special allowance is sanctioned for a year, and the charge for the last month becomes due when the next year has commenced, and must be taken against the grant of that year; provision should be made accordingly.

Arrears.

6. Both Receipts and Disbursements should include arrears of past years, estimated to be received or paid within the ensuing year.

Differences.

7. In all cases where estimates for the coming year differ from those of the preceding year, full explanation must be given.

Variations in the column of "numbers," as well as those in amounts, should be explained; if they rest on an Order of Government, the number and date of that Order should be quoted.

8. In no case should net receipts or net charges appear in the Budget Estimates: but the whole of the receipts should be exhibited to credit, and the whole of the charges to debit. Gross receip and charges.

9. A department of supply should provide in its own estimate for the establishment and all other expenses incidental to the issue of those supplies. Charges for supply.

10. Every Department should, as a general rule, estimate for the expenses of the service to be performed by it for other Departments, except in the case of the Military Department, where such service for or by the Department is limited to 50 Rupees. Charges for service.

11. A public office making purchases or incurring expenditure in another district through an officer in that other district, should provide for such charges in his own estimate if the amount to be paid in this way is not less than 50 Rupees. Expenditure for other offices.

12. Stores to be purchased in India, or supplied by another Department of Government during the year, should be included in the estimate of the Department requiring them, with the exception of supplies below Rs. 50 from and to the Military Department: these are received and given free of charge. Stores purchas or supplied.

13. It is incumbent on all Heads of Departments and other officers to guard against the exhibition, in their estimates, of any expenditure of a fixed character which has not been fully and formally sanctioned by the Government. With this view, Heads of Departments and other Officers should obtain the necessary sanction to all administrative changes and reforms that involve alterations in the scale of expenditure, in sufficient time, before the preparation of the Budget Estimates, to admit of their being introduced therein with full authority. Sanctioned charges only be estimated.

The orders in each case should be quoted in the estimates against the new charges which they sanction.

A note should be made (with explanation) at foot of the Budget Estimate of any fresh charge that is expected to be sanctioned and to come in course of payment during the year of the estimate.

14. Any payments that have to be made under authority, for which the headings in the forms of Estimates furnished by this Office do not provide, should be entered in manuscript. Manuscript headings.

Unexpended grants.

15. All grants expire at the close of the year, and any part unexpended during the year cannot, therefore, be reserved or appropriated by transfer to deposit or any other head, for expenditure after the expiration of the year for which the allotment was made. Hence, provision is necessary in the succeeding year's Budget for grants which expire on the 31st March, but against which cash payments may afterwards have to be made.

Establishment.

16. Full provision should be made in District and Departmental Estimates for the sanctioned scale (in the case of progressive salaries, the actuals on 1st April of the year for which the estimate is made without reckoning any future increments) of all fixed charges payable within the year, such estimates being sufficient to cover all ordinary payments of the current and past years, including acting allowances. Heads of Departments who render Budget Estimates are required, whenever during the year they anticipate any material changes, to make a special report to this Office.

Where it is found from experience that a saving will arise in the sanctioned scale of fixed charges, from absence or other cause, a lump deduction may be made in the estimate.

Mixed charges.

17. Charges for Establishments employed on both Revenue and Judicial duties, whose cost is debitable, one-half to Land Revenue, and the other half to Law and Justice, should be entered in moieties in separate estimates by Collectors and Magistrates, respectively, forms of which will be provided by this Department.

Contingencies.

18. Estimates for variable charges or contingencies should, as a rule, be based on the actual expenditure of the previous three years, and should be classified in accordance with the instructions conveyed in Circular No. 14. If less be required, the reduction should be made. If more, a full explanation must be afforded. In the absence of *full* explanation, the excess will be struck out by this Department.

Contract contingencies.

19. In the estimates of the Departments for which fixed allotments have been sanctioned for special, countersigned and contract contingencies, no provision need be made for such charges. The allotments sanctioned will be entered in the estimates in the office of the Accountant General. Only such charges as are not

payable out of the allotments should be estimated for in accordance with paragraph 18.

20. Travelling allowances should be estimated under the same heads as those to which the officers' salaries are charged, irrespective of the nature of the service for which the journey is performed. Travelling allowances.

21. The travelling allowances of officers joining their appointments will be estimated in this Office, and should not, therefore, be included in the Estimates of District or Departmental Offices. Travelling allowances for joining appointments.

22. Charges exceeding Rs. 100 but not exceeding Rs. 1,000 for petty construction of buildings in the Civil Department are to be included in the Estimates. Petty construction.

Extra Budget Grants.

No. 26—Old 24.] [CODE IX, 6, 8.

Extra Budget Grants are not required to cover expenditure upon establishments sanctioned by competent authority. Payments which are obligatory (*e.g.*, under decrees of Court) should not be put off pending application for extra grant.

Stock Notes.

No. 27—Old 87.] [CODE, XIII.

The following instructions are subsidiary to the rules in chapter 13 (Stock Notes) of the Civil Account Code.

2. Immediately on receipt of a supply of Stock Notes from the Reserve Treasury, they should be counted and the counterfoil receipt should be filled up and returned to the Reserve Treasury (Rule 5). The notes received will then be entered in the account form No. 15 in totals of each denomination. Notes shall be issued for sale in an unbroken series of numbers, beginning with the lowest, and they will be entered in totals of each denomination in account form No. 16.

3. Stock Notes shall be issued by the Treasurer direct in exchange for coin or currency notes of any circle. He will record the particulars of each transaction in the Register prescribed by Rule 11. Before issue, the year of issue shall be endorsed on the back of the body of each note, by a stamp. From the Register it will be

seen that only the net cash receipt in each day will be brought into the Treasurer's Cash-book. Exchange transactions will not be included in this Register, as they will not pass in any way into the Cash-book, but be shewn separately in form No. 16 only. The columns will be totalled daily, and the Treasurer will receive credit in account form No. 16 for the number and par value of notes sold and renewed as provided in Rule 11. The Accountant will, at the close of each day's transactions, enter the totals of each column of the Treasurer's Register in a District Register to be kept by him in the following form :—

District or Sub-divisional Treasury; Date of issue; How many notes of each denomination issued; Par value of notes; Accrued interest received; Total; Commission paid; Daily net total carried to Cash-book.

The daily net total in this Register will include the par value of Stock Notes renewed, as the value of the notes discharged will be debited in the Accountant's book from the "Register of interest paid," of which the daily total of column "Principal, if renewed" will always agree with that of the column "In renewal" in the Treasurer's "Register of notes sold."

4. Interest on Stock Notes will be paid both at the Sudder and Sub-divisional Treasury. The coupons, with the notes attached, will be presented to the Treasurer direct, who will examine them in the manner prescribed in Rule 31, and, if satisfied, pay them. After payment, they will be handed over to the Accountant, who will record them in the separate Register prescribed by Rule 34.

5. The Treasurers of Sub-divisional Treasuries shall keep—

(*a*) an account in Form No. 15, showing the stock under double-locks;

(*b*) an account in Form No. 16, showing the amount held by the Treasurer for issue;

(*c*) the register prescribed by Rule 11.

The net daily total of cash receipts will be entered in the Cash-book and in the daily sheet sent to the Sudder Treasury, as shewn below :—

			Rs.
10	Stock Notes @ Rs. 12-8	. .	125
10	" @ Rs. 25	. .	250
10	" @ Rs. 50	. .	500
10	" @ Rs. 100	. .	1,000
	TOTAL	.	1,825
	Accrued interest		6
	TOTAL	. .	1,831
	Deduct commission paid . . .		18
			1,813

The last daily extract for the month will be accompanied by a ± memorandum in Form No. 17. This memorandum shall be signed by the Sub-divisional Officer. The total number and value of Stock Notes issued shall be posted in the Form 16, "Account of Stock Notes in the Sub-divisional Treasury at ", and in the District Register kept by the Accountant (para. 3).

6. When the last daily account for each month has been received, the ± memorandum shall be compared with the Accountant's "Account of Stock Notes in the Sub-divisional Treasury." The coupons paid will be charged in the body of the Sub-divisional Cash-book, and will be brought into the District Register at the Sudder, and the details will be shewn in the schedule sent from the Sudder to the Accountant General.

7. In the Treasury Cash Account sent to the Accountant General, the sales will be shewn in the same details as in para. 5.

8. Where the Treasury business is conducted by a branch of the Bank of Bengal, the Stamp Darogah shall perform the duties hereinbefore assigned to the Treasurer. He will keep the Register prescribed by Rule 11 and referred to in para. 3 above, and will total the columns daily; and will enter the net cash receipts in a pass book to be provided for the purpose. He will then prepare an invoice (*chalán*), which shall be passed by the

Accountant, and send the money to the Bank. Care must be taken that the accounts for the day are closed in time to admit of the receipts of the day being credited in the Bank on the same day. Before leaving office, the Treasury Officer shall examine the Darogah's accounts, and see that the net cash receipts of the day have been acknowledged as received by the Bank Agent.

LOCAL FUNDS ACCOUNTS.

General Circular.

No. 28—Old 67.] [CODE, XV.

1. The following Circular deals with the Local Funds transactions at Treasuries generally, the accounts to be kept at the Treasuries, and the returns to be made to the Accountant General, and to be received from him. Circulars 29 to 36 deal with special parts of the same subject.

Enumeration of Local Funds.

2. The list given in Appendix C shews the only receipts and expenditure now accounted for as Local Funds. Such receipts and expenditure as Pounds, Circuit Houses, Staging Bungalows, &c., are not Local Funds, but part of the General Account of Government.

3. No new Local Fund may be opened without sanction of the Accountant General, nor is it permissible without similar sanction to open a new personal deposit account, except for a ward's or attached estate. When a Collector has any new transactions which he thinks should be dealt with as a Local Fund, or as a Personal Deposit Account, he should therefore take instructions.

4. In the Funds marked B, the nature of the receipts must be specified in the returns to the Accountant General, and the charges must be drawn on bills setting forth their nature. The charges are regulated and limited by ordinary Budget Rules. In the Funds marked C, the nature of the receipts need not be specified, and the charges may be drawn by cheque or receipt without specification of kind.

Lapse of Cheques.

5. A cheque will be current for three months only; after the expiration of that period, payment will be refused at the Treasury and a duplicate cheque must issue. Before the issue of such cheque the issuing officer must satisfy himself by inspecting his register of cheques outstanding that the cheque has not been paid. In the case of lost or destroyed cheques, a non-payment certificate should be required from the Treasury before the issue of a duplicate cheque and all duplicate cheques should have the word "*duplicate*" written or printed across them in red or other distinguishing ink.

When the Treasury Officer has issued a non-payment certificate, he must take care not to pay the original cheque, and to this end he should make a note of the stoppage of the cheque at the time of the certificate. An original cheque presented after the issue of the certificate should be returned to the presenter after writing across it "payment stopped."

NOTE.—This rule is applicable to all Local and Trust Funds and Personal Deposit Account cheques.

Treasury Accounts.

6. Two separate Registers will be kept at each Treasury, both on the receipt and on the expenditure sides, for (1) Incorporated Local Funds, and (2) Excluded and Deposit Local Funds. In these Registers a separate column will be set aside for each Fund, and their totals will be taken in the usual way to cash book, cash account, and lists of payments. For Municipal, District and Miscellaneous Trust Funds the Registers will be in the form of Personal Ledger Accounts.

7. Attention is drawn to the necessity, in the case of Local Funds, of distinctly specifying the particular Fund to which the receipts belong, and heading all bills as chargeable to the particular Fund. The administrator of a Fund should take care that the account of it passes correctly, not only into his own books, but into those of the Accountant General.

8. When Service Fund, Income Tax or other deductions are made from a salary paid from a Local Fund, the charge

should be taken against the Local Fund *gross*, and the deduction separately credited to Government.

Adjustment of Cesses.

9. It will be remembered that cesses are not credited direct to the Road Fund, but in a separate register, which distinguishes collections of the district from collections for other districts. The collections of the district are distributed at the end of the month, so much of the total being credited in the Road Fund column of the Local Fund Register, and so much in the cash book as Public Works cess. This distribution is made roughly in the first place, and any inaccuracy in it is corrected, not by altering the figures already brought to book, but by a deduction or addition effected in making out the distribution of a subsequent month. Cesses collected for other districts are sent by a monthly transfer receipt to the district to which they belong, where, on realization of the transfer receipt, hey are credited in the same way as if they had been paid into the Treasury direct. See Circulars 68 and 69.

Returns to Accountant General.

10. At the end of the month the total receipts of each Register (paragraph 6) must be separately shewn in the cash account, separate schedules working up to the totals, and distributing them among the Funds to which they belong being appended to the cash account.

11. Upon the expenditure side, the totals of the Registers (paragraph 6) will be separately shewn in each list of payments and the vouchers separately pinned together for each Fund must be sent to the Accountant General with separate lists of payments working up to the totals.

Plus and Minus Memoranda.

12. For each Fund marked (*a*) in Appendix C, the Treasury Officer must make up and send a plus and minus momorandum. There have been so many misunderstandings regarding these memoranda, that special attention is required to the following instructions.

13. The Treasury Officer records in his accounts merely the amounts credited and debited to the various Funds, and the balances do not anywhere appear. The Accountant General's accounts are balanced accounts, and the balances are shewn in them. The Treasury Officer therefore keeps a memorandum, intended to inform him of what the balance shewn in the Accountant General's account is, which therefore has no authority in itself, but is correct or incorrect according as it agrees or does not agree with the balanced account of the Accountant General.

14. In making up his plus and minus memorandum, the Treasury Officer has to look only to the amounts which he has actually credited and actually debited in the Treasury accounts against the Fund concerned. He has nothing whatever to do with the question whether the amounts so credited and debited are or are not correct; a Fund is increased by Rs. 1,000 credited to it, whether it was entitled to the credit or not; and, similarly, if a charge which should have gone to the Fund is by any error otherwise taken in the Treasury account, then the Fund balance is not diminished by it.

15. Nor has the Treasury Officer any concern with the accounts kept, or the balances claimed by the officer who administers the Fund, and he must absolutely refuse to alter his memorandum on the requisition of any such officer; if the officer finds that there is an error in the *accounts*, he can take the proper means of correcting it, and thus (but only thus) procure a correction of his balance.

16. The Treasury Officer, therefore, in his plus and minus memorandum, must, (1) take the closing balance of last month, (2) add to it exactly the amount shewn in his Local Fund Schedule, as receipts, without in any way altering it, (3) deduct similarly what is shewn as expenditure.

17. As all this can and should be done without reference to the administrator of the Fund, the memorandum should be drawn up as soon as the cash account is complete and should be submitted along with it.

Certificates to Administrators.

18. A Treasury Officer may communicate to the administrator of a Fund the amounts which he has credited or debited to it, but is prohibited from officially communicating or certifying any balance which has not been previously certified to him by the Accountant General. The District Road Fund, Circular 32, is the only exception.

Corrections.

19. The credits and debits shewn in the Treasury accounts are final so far as the particular month is concerned; any merely clerical error, if reported in time, can be corrected (see Circular 56); but errors of another kind must either be specially reported with full particulars, for orders, pending the receipt of which the incorrect figures must be allowed to stand, or must be corrected by an actual transaction of adjustment, passing through the Treasury accounts of the month in which it occurs. For example, if it is brought to the Treasury Officer's notice that he has credited to Fund B a receipt which ought to have gone to Fund A, he can, upon a voucher stating the nature of the transaction, charge the amount to Fund B, and credit it to Fund A; and so if he finds charges wrongly taken; but this of course must be done in the *accounts*, and not only in the plus and minus memorandum.

20. It is the duty of the administrator of the Fund to see that his own Fund, and not any other, gets proper debit and credit in the Treasury accounts; and he must remember that when a receipt of his Fund is paid into the Treasury, if it is credited to another Fund than his own, it is the same as if it were not received by him, and he ought not to show it, in his own accounts, as a receipt until he has procured the necessary correction transferring it to his Fund. So if he is debited with a charge which should have gone elsewhere, he must accept the fact of the charge, until he has had it transferred out of his account.

Account rendered by Accountant General.

21. The Accountant General will communicate every quarter the balances and accounts of all the Funds

marked (a), except Nos. 1, 2, 3, 5, 7, and 11, regarding which other arrangements are in force. These will be sent to the Treasury Officer, who, after noting the balance and comparing it with that shewn in his memorandum, will send it to the administrator of the Fund.

22. Regarding these, it must be noted that, whether or not they are accepted by the administrator of the Fund as correct, the fact that they are the actual accounts cannot be questioned. Moreover, however incorrect they may be, the Accountant General cannot *alter* them, though he may in the accounts of a subsequent month make an adjustment so as to effect a correction of the balance. If it is pointed out that they differ from the figures sent in by the Treasury Officer, then the Accountant General will make the necessary adjustment; but if the alleged error is in the account of the Treasury Officer, then it must be corrected as above shewn. In short, accounts once recorded must be accepted as facts, whether they are right or wrong, and corrections may be made by adjustment only, and not by alteration.

Local Funds Accounts.

No. 29—Old 75.] [CODE, XV.

The Accountant General and the Treasury Officer do not deal with the Administrator's Account of the Fund, but only with the money paid into and drawn from the Treasury *on account of the Fund.*

2. The account kept upon my books is the final and authoritative one of the Treasury receipts and payments on account of the Fund, and the administrator should therefore be careful that all receipts and payments on account of his Fund pass correctly into my books, just as a depositor does with his banker's pass-book.

3. To enable him to do so, I send him a quarterly balanced account.

4. This account is sent for information, and not for verification; therefore it is of no use to tell me that it is accepted, or that it agrees with or differs from the local accounts; or to send me local figures and say these are the local accounts.

5. Again, as the quarterly account, if correctly copied from my books, cannot possibly be altered, it is of no use to ask me on any ground to send a revised account.

6. The administrator may therefore object to the quarterly account only on the following grounds (see Government Order, *Gazette* of January 8th, 1879, page 20):

(*a*) that some specified receipt has not been credited, or has been excess-credited;

(*b*) that some specified charge has not been debited, or has been excess-debited.

The balance must not be objected to; it is the mere arithmetical outcome of the credits and debits; and it is to them that objection should be raised, and not to the balance which necessarily follows from them.

7. When an objection is made of the kind described in paragraph 6, it may have arisen either

(*a*) by an original wrong credit or debit in the Treasury account sent to me;

(*b*) by an error in the compilation in my office of the account.

The objection should therefore be addressed to the Treasury Officer, in order that in forwarding it to me he may compare the allegation with his own original account.

8. All objections thus made I shall investigate, and either explain or adjust.

9. It must be clearly understood that the adjustment cannot be made by alteration or revision of the original quarterly account, which, as above said, is final and inalterable. The adjustment is made by introducing a new debit or credit, in correction of the original error, in the month whose accounts are being made up at the time when the adjustment is made. Thus, if I make the correction in the course of the month of February, it will probably be made in the account of January, and will therefore appear in the fourth quarterly account, though it may be a correction of the figures of the first or second.

Treasury Plus and Minus Memoranda.

No. 30—Old 76.] [CODE, XV.

Treasury Officers are reminded that they have no concern, as Treasury Officers, with the administrator's accounts of Local Funds. The plus and minus memoranda which they are required to maintain and submit (see Circular 28) are meant to be memoranda, not of what the administrator claims or alleges, but of what my account shows.

2. They are therefore to draw them up, in the first place, simply by adding to the balance of the former month the credits shewn in their own accounts, and deducting the debits; and to correct the balance, in the second place, up to, and so as to agree with, the quarterly account rendered by me to the administrator, which is sent through the Collector for this purpose.

3. They need not concern themselves with the *reason* for any correction, as that is entirely a matter between me and the administrator.

Municipal Funds.

No. 31—Old 94 & 101.] [CODE, XV.

By section 83 of Act III of 1884 (B.C.), which came into force from 1st August 1884, it is enacted that, unless the Local Government shall otherwise direct, the custody of municipal funds shall be vested in a Government Treasury or in a Bank or Branch Bank used as a Government Treasury in or near the municipality to which the fund belongs.

2. The following rules prescribe the method that should be adopted for the record in the Government Treasury of accounts of the receipts and disbursements of the municipalities constituted under the Bengal Municipal Act.

Appendix D shows the existing municipalities in Bengal and the Teasury at which each banks, and it is requested that the numbers as well as the names of the municipalities be always entered in vouchers, receipts, accounts, &c., in the Treasury. Thus, in Nuddea, the name which will appear in the Treasury will not

be "Municipality of Krishnaghur," but "Municipality No. 3, Krishnaghur." Treasury Officers will please see that this is strictly carried out, as it is part of the system under which the Accountant General is able to keep separate accounts for each municipality.

It must be clearly understood that the account of these funds with the Treasury is simply and purely a banking account, and that as the relations between the Treasury and the Municipality by which these funds are administered are merely those of a deposit banker with his customer, the Treasury Officer's sole duty in regard to these funds is to receive all money tendered on account of these funds, taking care that every amount paid in is duly passed to the credit of the particular municipality concerned, and to honour all cheques drawn by the persons empowered by section 84 of the Act to do so, so long as there is a balance in favour of the fund.

If by mistake a sum of money is credited to a wrong municipality, or the amount of a cheque drawn by one municipality is wrongly charged to the account of another municipality, the necessary correction should be made by the Treasury, in the Treasury account of municipal transactions (A. G. B. Form No. 64) by transfer debit or credit. The amount debited to a municipality in order to correct the amount wrongly credited to it, or the amount wrongly debited to a municipality which is corrected by credit to it, should be supported by a certificate of the Treasury Officer, stating fully the circumstances under which the amount has been debited in excess of that acknowledged by the municipality, and this certificate should be sent to the Accountant General as voucher for the excess debit. No cheque for such excess debit is required from the municipality.

Receipts.

3. Treasury Officers will receive all sums of money paid into the Treasury on account of these funds, and will grant a receipt in the pass-book, which must invariably accompany each remittance. On these occasions also, the payments made on cheques will be entered in the pass-book from the account of each fund which is kept in the Treasury in A. G. B. Form No. 64, *vide* para-

graph 6. At the close of each month the pass-book should be closed and a balance struck, under the signature of the Treasury Officer, which will necessarily agree with the balance of the account kept in the Treasury. On no account should any entries be made in the pass-book, except by the Treasury accountant; the pass-book being practically a copy of the account kept in the Treasury.

PAYMENTS.

4. Money can be withdrawn from the Treasury on account of these funds only upon cheques signed by either the Chairman or Vice-Chairman. Cheques signed by the Secretary may also be honoured if the Municipal Commissioners so direct; but in that case, a copy of the resolution empowering the Secretary to sign cheques must be sent to this Office, and to the Treasury or Bank where the account is kept. The Treasury Officer will honour all cheques drawn by the officers empowered to sign them, up to the available balance of the fund. Payments in excess of the balance at credit of the fund cannot *under any circumstances* be made, except upon the special authority of Government previously obtained.

Payments from a municipal fund can be made only at the District or Sub-treasury where the running account of the municipality is kept. If a municipality situated in a sub-division, and banking at a Sub-treasury, requires money to be paid at the District Treasury, a cheque will be drawn for the amount upon the Sub-treasury, with a request that an order may be issued for the payment of the amount from the District Treasury. The Sub-divisional Officer will charge the cheque to the municipal account concerned, credit the amount in his account, and issue an order on the Sudder Treasury in the following form :—

To the officer in charge of Treasury at . Pay to or order Rs. for value received and credited in this day's account.

This order will be paid at the Sudder Treasury on presentation, and its amount dealt with in the same way as cheques issued in lieu of cash.

If the order be presented for payment before the sub-divisional account in which the amount is credited has been received at the District Treasury, it will be paid with a note in the register of orders on Sub-treasuries, "to be checked on receipt of sub-divisional account." When the account is received, the payment will be marked off.

5. Similarly, when receipts belonging to a municipality which keeps its accounts at the Sub-divisional Treasury are paid into the District Treasury, the Treasury Officer will issue a cheque on the Sub-divisional Treasury in favour of the municipality concerned for the amount received. On presentation of the cheque at the Sub-divisional Treasury, the amount will be charged by credit to the account of the municipality.

ACCOUNTS.

6. The transactions of each municipality are to be separately kept in the Treasury accounts, and on no account may the transactions of one fund be mixed with those of another. Special care must be taken by the Treasury Officer to prevent confusion in the record of these transactions, especially at Treasuries where a large number of municipalities bank. The transactions of these funds will in the first instance be entered in a register (A. G. B. No. 64), of which a sufficient number of sheets should be bound up into a substantial volume and successive pages assigned to the several accounts. It will not be necessary to transfer the accounts to a new volume with a new year; but if no page is available when it is necessary to open a new account, or carry forward an old account, all accounts in the volume should be simultaneously carried forward to a new volume.

Each account will have its own ledger page, for which the form provides, besides a column for date of transaction, one for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts will be entered in regular order, without being numbered. Similarly, the disbursements made not from

any one particular item, but from the aggregate balance in hand, will be entered as they are made, without further remarks.

7. From these ledgers the daily total of receipts and payments will be carried into a register (A. G. B. Form No. 98), from which the daily total only will be carried to the cash book, the monthly total of receipts to the cash account, the charges between the 1st and the 10th of a month to the 1st list of payments, and those from the 11th to the end of the month to the 2nd list of payments. The charges should be supported by the paid cheques, which should be sent to the Accountant General with the lists of payments together with a covering list, showing (1) date of payment, (2) Nos. of cheques, and (3) in separate columns the amounts paid on account of each municipality. With the cash account and 2nd list must be submitted a detail of separate accounts in A. G. B. Form No. 3, showing the receipts and payments on account of each fund. In these forms of account, which are the same as those in which personal deposit transactions are recorded, the words "personal ledger," whenever they occur, should be altered to Municipal Fund Account.

8. These instructions relate solely to the treatment of the transactions of the several municipal funds by the Treasury, and have no reference to the treatment of accounts in the municipal offices. Rules for the compilation of the accounts in municipal offices have been laid down by the Government under section 82 of the Bengal Municipal Act; neither the Treasury Officer nor the Magistrate has under the Act any authority to interfere in the treatment of such accounts.

District Road Fund.

No. 32—Old 69.] [CODE, XV.

The following rules regulate the record and check of the transactions of District Road Funds in local Treasuries :—

Treasury Account.

2. The District Road Fund Account at a District Treasury is merely a deposit account, and the action of the Treasury Officer in reference to it is confined to

seeing that the account is operated upon in accordance with these rules, and that the balance is not overdrawn.—See paragraph 4.

Payments on Cheques only.

3. Payments may be made at a District Treasury from a District Road Fund only on cheques, and these cheques may be signed by the Vice-Chairman alone when drawn for sums not exceeding Rs. 100, or if the Vice-Chairman be absent or incapacitated from signing, the Chairman may sign such cheques; but for larger sums they must bear the signatures of both Chairman and Vice-Chairman, unless the latter is absent, or from any cause incapacitated from signing, or if the Vice-Chairman is, during the absence of the Chairman by an order in writing, in charge of the duties of the Chairman, when they should be signed by any *ex-officio* member of the Committee other than the Chairman on behalf of the Vice-Chairman. The cheques must be stamped prior to issue at the cost of the fund when drawn for more than Rs. 20.

NOTE.—The term Chairman includes the officer placed by written order in charge of the duties of the Chairman during the Chairman's absence.

4. The Treasury Officer is responsible that the amount of every cheque which he passes for payment can either be met from the balance at credit of the fund on the Treasury Books, or is within the amount by which the balance of the fund may have been specially authorized to be overdrawn.—See paragraph 11.

Pass Book.

5. To facilitate this check, the transactions of the District Road Fund must be entered in a separate account in the form of a Pass Book, besides being recorded in the Treasury Cash Book, and this Pass Book should be carefully written up by the Accountant as each receipt or payment on account of the fund is entered on the Treasury Books. The Pass Book should be balanced at the end of each day, and signed by the Treasury Officer after comparison with the Treasury Accounts. The balance then will be carried forward to next day. This Pass Book will be regarded as the separate account, which under section 170 of the Cess Act has to be kept by the Collector.

6. Another copy of the Pass Book should remain in possession of the Chairman of the Fund, and should accompany all cash remittances which he sends to the Treasury in addition to the usual chalan, the receipt of each remittance being duly acknowledged in this Pass Book by the initials of the Treasury Officer. The entries in this Pass Book are to be made by the Treasury establishment, and not by the Road Fund establishment.

Balance of Pass Books at the end of each month.

7. The Chairman's Pass Book is the account of the Treasury transactions in connection with the fund, which has to be rendered by the Collector under section 172 of the Act. It should be written up from the Treasury or duplicate Pass Book whenever it is sent to the Treasury; and the Treasury Officer should be careful to see that it is sent in at the end of every month to be formally closed and the balance stated at length under the signature in full of the Treasury Officer.

Agreement of Pass Book.

8. As the Chairmen and Committees have no payments or receipts of money except through the Treasury, and as the Pass Book contains the record of all payments and receipts in the Treasury, the Chairman's accounts kept under section 173 of Act IX of 1880 ought to agree with it. But it is the duty of the Chairman to see to this agreement; and any alterations or corrections which he thinks should be made in the Pass Book, can only be made by the Treasury Officer at his instance, and, of course, not unless they are in accordance with fact and with the Treasury accounts. No signature or acknowledgment of correctness will be taken from the Chairman, but he will be understood to accept the Pass Book as correct, unless he makes any specific objection, and takes measures to have it corrected.

Classification of Receipts.

9. Every payment into a Treasury to credit of a District Road Fund should be accompanied by a chalan bearing the signature or initials, in the case of Road cess collections, of some officer authorized to act on the part of the Collector in the Road Cess Department, and in the case of other receipts, of the Chairman of the

District Road Fund, or some officer duly authorized to act on his behalf. The chalan should show clearly the nature of the remittance, such as Road Cess, Ferry Tolls, &c., and should name the person authorized to make the payment. The Treasury has no concern with the details of the individual accounts (the jumma-wasil-bakee) of the assessment of the Road Fund revenue, or of other debts.

Government Grants.

10. Government grants-in aid of District Road Funds should be drawn from the Treasury upon bills signed by the Chairman and credited to the account of the Fund, and in the Pass-Book of the Fund, the No. and date of the authority must be cited in the bill. The periodical grant for establishment is to be drawn in half-yearly instalments which fall due upon July 1st and January 1st of each year, and cover the half-years, April to September and October to March, respectively.

11. Whenever a District Road Fund is authorized by the Government to receive advances from the Treasury, it will be permitted to overdraw its account at the Treasury to the amount of the authorized advance, and special instructions on the subject will be issued from this Office on each occasion. No entry will be made in either the Pass Book or Treasury Cash Book on receipt of these instructions, which will merely be noted for guidance by the Treasury Officer, and will indicate the limit beyond which overdrawals should not be permitted.

Branch Committees at Sub-divisions.

12. The following method will be observed in order to supply Branch Committees with funds at Sub-divisional Treasuries. On the application of the proper officer of the District Committee, the Treasury Officer will from time to time authorize the Sub-divisional Officer to cash the cheques of the Branch Committee up to a definite amount. This authorization will not be entered as a debit in the accounts or in the Pass Book, but a careful note will be kept of the amounts authorized as a memorandum outside of the accounts; and the balance available for Road Fund payments at the Sudder Treasury will, for the purpose indicated in paragraph 2, be

regarded as reduced to that extent, though no actual entry in reduction of the balance will appear in the accounts.

Incorporation in Sudder Pass Book.

13. The cheques of a Branch Committee will be signed by the Chairman or Vice-Chairman in the manner described in paragraph 3, and will be charged on payment in the daily return of the Sub-division to the Sudder Treasury. Only the payments so reported will be entered in the Pass Book of the District Road Fund (see paragraph 5), and this will be done as the sub-divisional transactions of the day are incorporated in the Sudder Cash Book. Both the Pass Book and the *Plus* and *Minus* Memorandum will show the consolidated account of the Road Fund of the district, and not merely that of the Central District Committee.

Branch Committee's Pass Book.

14. The account of each Branch Committee will be kept by the Sub-divisional Officer concerned in a separate Pass Book, in which will be credited only the amount placed at the disposal of the Branch Committee by the Sudder Treasury from time to time under paragraph 12.

Receipts at Sub-divisional Treasuries on account of the Road Fund are not to be credited in the Sub-divisional Pass Book. But when they are incorporated in the Sudder Treasury Account, they will be entered in the Sudder Pass Book.

Payments on account of Branch Committees will be made on cheques only, and the amounts of all cheques paid will be posted daily in the Pass Book from the Sub-divisional Cash Book, and the balance remaining entered in full, and checked and initialled by the Sub-divisional Officer. Care must be taken by the Sub-divisional Officer that the Pass Book account is not overdrawn, and he must send the Pass Book monthly to the Chairman of the Branch Committee for verification.

Recoveries towards Cost of Offices of Control.

15. Under Government of Bengal No. 2224 $\frac{1T.}{2F.}$, dated 24th September 1882, a rate of 1·54 per cent. was fixed, with effect from 1st April 1882, on the income of Road

Cess Committees, instead of 1 per cent. on the Committees' disbursements from Treasuries, to cover the cost of establishments employed in the various offices of control. In calculating the percentage, all receipts of the Committee are to be taken into account, except those on account of grant-in-aid to the District Road Fund from Government, recovery of advances, deposits, Government contributions to meet the proportionate cost of the joint Road and Public Works Cess establishments, and donations from private persons.

Verification of Road Fund Balance.

No. 33—Old 70.] [CODE, XV.

In accordance with instructions received from the Government of Bengal, regarding the check and comparison of balances of the District Road Funds, the Treasury Officer is to send to the Chairman immediately after the close of each month's accounts a certificate in the following form :—

Abstract of Road Fund Account for the month of in the Treasury of

	Rs. A. P.		R. A. P.
1. Balance brought forward from last month ...		4. Debited in cash account of the month ...	
2. Credited in cash account of this month ...		5. Other debits as per Accountant General's No. , dated	
3. Other credits as per Accountant General's No. , dated			
		6. Balance at end of month ...	
GRAND TOTAL ...		GRAND TOTAL ...	

(Signed)

Entry 1 must correspond exactly with entry 6 of last month.

Entries 2 and 4 must not in any respect differ from the figures of the cash account, and must not take account of any adjustments outside the cash account, or any intended corrections. Any such adjustments or corrections may be admitted only after definite

report to, and acceptance by, the Accountant General, and will be entered under 3 or 5 after the authority to enter them has been received.

The two grand totals must agree.

2. A Treasury Officer will incur serious responsibility if he certifies figures different from those which appear in his accounts, his duty being to state what the balance actually is according to the receipts and payments *as brought to account*, and without reference to any claims as to what it ought to be.

DISTRICT FUND.

No. 34—Old 110.] [CODE, XV.

In the Districts to which the Bengal Local Self-Government Act, III of 1885, has been extended, the District Road Cess Committees will cease to exist, and no payments can be made out of the District Road Cess collection from that date, except—

(1) for the cost of the establishments entertained and expenses incurred by the Collector under Section 91 of the Cess Act, extracted in the margin;

Section 91.—The Collector, with the sanction of the Board of Revenue, may appoint such establishments as may be required for making valuations and revaluations under this Act, for making collections, recovering arrears, keeping accounts connected therewith, and generally for all purposes connected with such valuations, revaluations, collections and recoveries, and other purposes of this Act, and may incur such other expenses as are requisite for such purposes; and the payment of such establishment and other charges on bills signed by the Collector shall be the first charge on the District Road Fund.

(2) for the indemnification of the Collector with the sanction of the Commissioner, for any other costs or damages which he may have incurred, or for which he may become liable in the course of the proceedings for the assessment and collections of the cess under the Road Cess Act.

2. In these districts the District Road Cess Fund will cease to exist as a separate fund, and the balance at credit of the fund will be transferred to the District Boards. The funds held by the District Boards are designated District Funds.

Road Cess Collection.

3. The amalgamated Public Works Cess and Road Cess receipts and expenditure will be entered in separate

registers, one for the combined receipts, and one for the combined charges. In the register of receipts, which will be opened with detailed heads of account, will be entered all the receipts, *viz.*, those collected in the district and those received by transfer receipt from other districts.—(*Vide* Circular No. 68.)

4. In the register of expenditure will be entered all the charges incurred by the Collector under paragraph 1 of this Circular. The payments shown in this register need not be classified.

5. On the last working day of the month, the register of receipts will be totalled and the amount of the Public Works Cess collections for that month included in the combined total will be at once credited to the proper head of account in the Treasury books. The register of expenditure will then be totalled and from its total a deduction must be made (the exact amount of which will be separately intimated to each Treasury Officer) on account of the proportion of the charges of collection which Government has decided should be considered as the approximate cost of collection of the Public Works Cess.

From the total of register of receipts, after the elimination of the Public Works Cess collections, as noted above, should be deducted the total of the register of expenditure after deduction of the approximate cost of collection of the Public Works Cess, and the difference, if there be a surplus of receipts over expenditure, should be at once transferred to the credit of the District Fund constituted under the Bengal Local Self-Government Act, and entered in the pass-book of the Fund.

An amount of the Road Cess collections, equivalent to the charges for the month for collecting the same, should, of course, be credited direct to Government in the Treasury accounts.

The amount of the balance thus transferred monthly to the credit of the District Fund must be at once intimated to the Chairman of the District Board.

The distribution of the combined total of the Register of receipts between the Public Works Cess and the District Fund should be shown in the margin of the

Cash Account against the credit of Public Works Cess in the manner indicated below :—

	Cess on lands.	Cess on mines and railways, &c.	Interest.	TOTAL.
Combined Total .	9,000 0 0	3,000 0 0	100 0 0	12,100 0 0
Deduct on account of Public Works Cess	4,500 0 0	1,500 0 0	50 0 0	6,050 0 0
Balance .	4,500 0 0	1,500 0 0	50 0 0	6,050 0 0

Deduct—Charges for collections, &c., incurred during the month . .	600 0 0	
Deduct— Proportion of the charges payable by Government for Public Works Cess	100 0 0	
		500 0 0
Balance credited to District Fund .		5,550 0 0

6. If in any month the receipts on account of Road Cess collections fall short of the expenditure incurred in the collection thereof, the transfer of the balance must be postponed until the end of the next month in which there is a surplus.

7. The mode of distribution of the Road and Public Works Cesses, which are shewn together in one register (alluded to in paragraph 5), is as follows : The Treasury Officer will simply divide the total cess collections in two proportions, half and half, or $\frac{3}{7}$ and $\frac{4}{7}$, or whatever the current rates may be. This distribution is not necessarily correct, and the Road Cess Deputy Collector, as soon as in making up his quarterly accounts he finds the amount of the error, will give notice to the Treasury Officer to rectify the distribution by transferring Rs. (*amount*) from Road Cess to Public Works Cess (*or vice versâ*) "on account of error in distribution for the quarter ending 18 ." The Treasury Officer will make this adjustment by effecting the necessary addition and subtraction in the distribution which he makes at the end of the month in which he receives the notice.

8. The rule prohibiting Treasury Officers admitting Local Fund payments in excess of the balance at credit is so far modified that a deficit may be allowed to the extent to which the road cess can be ascertained to have been actually credited in the Treasury, subsequent to close of the previous month's account, minus, of course, cost of collection.

9. Payments will be made by the Collector under paragraph 1 on bills signed by himself, and these bills should be forwarded to the Accountant General along with the lists of payments for the months to which they relate. The charges included in these bills will, of course, only represent claims which the Collector has had sufficient authority to discharge.

District Fund Treasury Account.

10. The District Fund account at a District Treasury is merely a deposit account, and the action of the Treasury Officer in reference to it is confined to seeing that the account is operated on in accordance with these rules, and that the balance is not overdrawn—(see paragraphs 8 and 20.)

11. The account will be kept in the form of a Personal Ledger Account. On the close of the day the receipts and payments made on account of the District Fund should be totalled, and the totals carried into the Treasury cash book.

Receipts.

12. All money paid into the Treasury to the credit of the District Fund should be accompanied by a chalan bearing the signature or initials of the Chairman or Vice-Chairman, excepting the recoveries of costs for serving notices and executing certificate decrees for realization of arrears of cesses which should be credited to the Fund direct on chalans without such signature.

Payments to be made on Cheques only.

13. Payments may be made at a District Treasury from a District Fund only on cheques supplied by the Treasury Officer, who will observe the usual precautions in registering the number of cheque forms issued on each occasion for the use of the District Fund. Only one cheque-book should be issued at a time.

When cheques are drawn for sums not exceeding Rs. 100, they must be signed by the Vice-Chairman; cheques for sums exceeding Rs. 100, must be signed both by the Chairman and Vice-Chairman, or if either of them be absent, by the Chairman or Vice-Chairman present and another member of the Finance Committee.

14. Cheques must be drawn in English, and the amount must be entered in words as well as in figures. The word "only" must be inserted always after the amount written in words in the body of the cheque.

15. Every cheque, drawn for a sum in excess of Rs. 20, must bear a receipt stamp of the value of one anna.

16. Treasury Officers should refuse payment of cheques not drawn in accordance with the above rules.

Pass Book.

17. A pass book, the entries in which are also to be made by the Treasury Officials only, should remain in possession of the Chairman of the Fund, and should accompany all remittances which he sends to the Treasury. On receipt of this pass book in the Treasury, the entry of the remittance made (if any) should be initialled by the Treasury Officer, and then the charge side should be written up to date, and the book returned at once to the office of the District Board. The memo. of the balance after each day's transactions, which is given in the account kept by the Treasury Officer, need not, of course, be entered in the Chairman's pass book, but at the close of the month the Treasury Officer should be careful to see that the book is sent in to be formally closed by him. In closing the Chairman's pass book, the Treasury Officer should sum up the two sides of the account, strike the balance, see that the balance is entered at length in words and agrees with the account kept by himself in the Treasury, and should then sign the account in full.

The pass book should be supplied by the Treasury Officer. No entries or marks should under any circumstances be made in it by any one connected with the District Board's Office.

18. As the Chairman and Committee have no payments and receipts of money except through the Trea-

sury, and as the pass book contains the records of all payments and receipts on account of the District Fund in the Treasury, the Chairman's accounts kept under section 54 of the Act ought to agree with it. But it is the duty of the Chairman to see to this agreement; and any alterations or corrections, which he thinks should be made in the pass book, can only be made at his instance, by the Treasury Officer, and, of course, not unless they are in accordance with fact and with the Treasury Officer's account. No signature or acknowledgment of correctness will be taken from the Chairman, but he will be understood to accept the pass book as correct, unless he makes any specific objection, and takes measures to have it corrected.

Government Grants.

19. When a grant is made to the District Fund from provincial revenues, either as a general grant-in-aid, or for expenditure on any specific object, the Chairman should apply to the Treasury Officer to credit the amount of the grant to the District Fund, forwarding a copy of the orders of Government sanctioning the same; and the Treasury Officer should, on receipt of instructions from the Accountant General, place the amount of the grant to credit of the District Fund. The credit should be made by book transfer; the Treasury Officer's order for the transfer should be made upon the application itself; no bill should be drawn and no money should be paid out of the Treasury.

20. Whenever Government authorises advances of money to a District Fund, the Committee will be allowed to overdraw its account at the Treasury to the extent of the authorised advance, and special instructions on the subject will be issued by the Accountant General on each occasion. No entry will be made in the pass book on receipt of these instructions, which will merely be noted for guidance by the Treasury Officer and will indicate the limit beyond which overdrafts should not be permitted.

Local Boards.

21. The following procedure will be observed in supplying Local Boards with funds at Sub-divisional Treasuries. On the application of the Chairman or Vice-

Chairman of the District Board, the Treasury Officer will from time to time authorise the Sub-divisional Officer to cash the cheques of the Local Board up to a definite amount.

22. This authorisation will not be entered as a debit in the accounts or in the pass book, but a careful note will be kept of the amounts authorised, as a memorandum outside of the accounts; and the balance available for District Fund payments at the District Treasury will be regarded as reduced to that extent, though no actual entry in reduction of the balance will appear in the accounts.

Incorporation in Pass Book of District Treasury.

23. The cheques of a Local Board will be signed under the condition specified in paragraph 13, and will be charged on payment in the daily return of the sub-division to the District Treasury. Only the payments so reported will be entered in the pass book of the District Fund, and this will be done when the sub-divisional transactions of the day are incorporated in the cash book of the District Treasury. Both the pass book and the *plus* and *minus* memo. will show the consolidated account of the District Fund and not merely that of the Central District Board.

Local Board's Pass Book.

24. The account of each Local Board will be kept by the Sub-divisional Officer concerned, in a separate pass book, in which will be noted only the amount placed at the disposal of the Local Board by the District Treasury from time to time under paragraph 21.

25. Receipts at Sub-divisional Treasuries on account of the District Fund are not to be credited in the sub-divisional pass book.

26. Payments on account of Local Boards will be made on cheques only, and the amounts of all cheques paid will be posted daily in the pass book, from which the daily total will be carried into the sub-divisional cash book, and the balance remaining entered in the pass book in full, and checked and initialled by the Sub-divisional Officer. Care must be taken by the Sub-divisional Officer that the pass book account is not overdrawn, and he must send the pass book monthly to the Chairman of the Local Board for verification.

Litigation Fund.

No. 35—Old 72.] [CODE, XV.

It has been arranged with the Legal Remembrancer that the Litigation Fund, formed under Board's Circular No. 13 of November 1874, shall be transferred to the Government account, and be drawn upon by cheque signed by the Legal Remembrancer.

2. Accordingly, when the Legal Remembrancer notifies to a Collector that money is required for the purposes of the Fund, the Collector, instead of remitting the money to the Legal Remembrancer or to the Bank of Bengal, will pay it into his own Treasury and credit it as a receipt of "Litigation Fund," and will send copy of the receipt to the Legal Remembrancer, in order that that officer may know that the amount has been duly credited.

3. The Legal Remembrancer's cheques against the fund will be honoured by the Accountant General so long as there is a balance at credit; the Legal Remembrancer being responsible for the due appropriation of moneys received upon this account. If the cheque is for an amount which is to be refunded to a Collector, the Accountant General will enface it for payment at the Collector's treasury.

Trust Funds.

No. 36—Old 73 & 105.] [CODE, XV.

When the account of a trust fund is kept in the Treasury, it will be opened as a personal ledger account in the deposit registers of the Treasury and called by the name of the Trust Fund. All receipts paid into the Treasury will be credited to, and the charges which will be drawn on a special form of cheque to be obtained from this office, will be taken against the account of the fund without specification of their nature.

2. A pass book may be used if the officer who administers the trust fund has not personal access to the Treasury accounts. The pass-book should be initialled by Treasury Officer and periodically agreed with the Treasury record.

Treasury Officers are authorized to cash, upon presentation, orders issued by the Accountant General for the payment of the interest due on the investments belonging to a trust fund without a separate advice of their issue from this office.

CIRCULARS

OF

THE ACCOUNTANT GENERAL, BENGAL.

PART II.

TREASURY PROCEDURE.

Responsibilities of District and Treasury Officers.

No. 37.] [CODE, XVII, 2.

The Collector or Deputy Commissioner.—A District Officer is personally responsible to Government for the due accounting for all monies received and disbursed; for the agreement between the departmental returns and the cash accounts (both of which go out under his signature), and the registers kept in the Treasury; and for the safe custody of Cash, Notes, Stamps, Opium, Securities, and other Government property.

Although the Collector may manage his treasury by a Deputy, he must not treat his Treasury as a separate and independent office.

Letters addressed to the Treasury Officer must be regarded as addressed to himself. He should not address his Treasury Officer by separate letter, as if he were an independent officer, and then forward the Treasury Officer's explanation, instead of his own, in reply to questions or enquiries touching his Treasury business. When any irregularity is brought to his notice, nothing but a report of his own knowledge after personal investigation can be considered satisfactory.

2. The District Officer is bound to satisfy himself by periodical examination (at least once in every two months for *cash*, once in every quarter for *deposits*, and once in each half-year for *stamps*, *stock notes*, *opium*, *securities*, and *bill forms*)—(1st), that the actual stock of cash, stamps, stock notes, opium and securities is kept under joint lock and key, and corresponds with the book balances, and that the Treasurer does not hold a sum larger than is necessary for the convenient transaction

of the Government business, or larger than the security given by him; (2nd), that the deposit registers are kept up according to the rules prescribed in the Code, Chapter 19; (3rd), that the stock of bill and similar forms which are intended for use in money transactions is carefully kept under lock and key, and periodically tallied with the nominal balance of such forms on the stock books; and (4th), that the Sub-treasury balances are verified once a year by a Gazetted Officer, if possible by a Covenanted Officer. When Sub-divisional Treasuries are in charge of Gazetted Officers, the Collector should verify the balances during his cold-weather tour.

N.B.—The examination of the deposit registers is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of transaction, but also that no monies are unnecessarilyp laced in deposit or allowed to remain there without good cause.

3. The District Officer, unless unable to perform the duty from physical inability, or from absence on tour, is required to sign the periodical accounts. He is also required to see that implicit obedience is given to the instructions issued from the Account Office; and to send immediate notice to the Accountant General of any embezzlement in an Office or Treasury. This notice must be supplemented, as soon as possible afterwards, by a detailed report after personal enquiry into the case.

4. The District Officer should be specially careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified and the certificate which is required from the transferer and transferee, showing the state of the cash, stamps, stock notes, and opium balances, should be invariably despatched to the Accountant General on the same day that charge is transferred. A form for this certificate is appended.

Treasury Officer.—As the Collector's delegate and representative, he is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the Treasury Officer for a thorough observance of all prescribed

Treasury rules and strict attention to all details of the daily routine of Treasury work. The Treasury Officer is responsible to the Collector for the working of the Treasury and for the conduct of the subordinate Treasury officials, and has carefully prepared rules for his guidance in every branch of his duties. The above remarks apply to the Officer in charge of a Sub-divisional Treasury.

Report of making over charge of Treasury.

DISTRICT OF _____

No. *dated* *188* .

FROM

To

THE ACCOUNTANT GENERAL, BENGAL.

We have the honor to report that we have respectively made over and received charge of the Treasury on the noon of the

On the reverse are entered the details of the balance in the Treasury on this date.

The cash balance amounts to Rupees (*in words*).

Relieved Officer. *Relieving Officer.*

Description.	Under double locks.	With Treasurer.	In Sub-treasuries.	TOTAL.
Each kind of coin .				
" " *stamp* .				
Government Securities .				
Stock Notes . .				
Opium (in maunds) .				
Permanent advance .				
Other valuables, *viz.* :—				

Registers.

No. 38—Old 27.] [CODE, XVII, 17 & 18.

1. All Service Receipts will be recorded in Registers, a separate Register being kept for each head of account. For Stamps, however, there will be two Registers, one (marked K 1) will be for the record of Stamp sales and the Discount allowed, while the second (marked K 2) will show other Stamp Receipts.

Complaints are made of the difficulty of complying on the last days of a *kist* with the rule which requires the entry of each *chalan* in the Accountant's bound register of receipt. This difficulty seems to arise from the impossibility of employing more than one man on one volume, and it might be avoided if, on days of pressure, a properly headed loose sheet be made over to a Writer with a bundle of *chalans* enough to fill it, from which could be entered at night in the ordinary register the first and last numbers of the *chalans* and the total of each column of the register: in this way several English Writers might be employed, and the loose sheets afterwards stitched together might be preserved for reference as subsidiary registers.

2. Deposits, Personal Ledgers, Bills drawn, Military, Public Works, Forest, Postal and Telegraph receipts, will be recorded in their separate Registers.

3. Recoveries on account of Taccavee, Loans and Advances will appear in one Register marked J, and Cash Recoveries of Service and other Payments in Register I.

4. In respect to Disbursements the Registers noted below are the only ones required to be kept, other charges being entered direct in the Cash Book.

5. All returns to the Accountant General will, as far as possible, be made on printing foolscap paper, which will not bear erasure, and consequently, in case of error occurring, it will be necessary to run through the original entry and to initial the fresh entry which may be made.

6. The Schedules of Salaries and Travelling Allowances of Gazetted Officers and of Hospital Assistants will be of service in the issue of Last-pay Certificates, and in checking the amounts claimed in subsequent months. These Schedules should invariably be submitted with the Lists of Payments irrespective of the number of payments made in the month.

7. The Schedules of Cash Recoveries and of Loans are required in order to avoid the very heavy correspondence entailed by full particulars not being furnished in the Cash Accounts. When sums are refunded into the Treasury in *cash* in adjustment of former overcharges, the No. and date of the voucher on which the amount was originally drawn from the Treasury should be clearly stated, to enable the Accountant General to trace and record the recovery without further reference, which is unavoidable when these particulars are not supplied.

8. In the Cash Account and in the List of Payment forms, space has been provided for manuscript entries, but in the event of the space being insufficient, one or more full sheets of foolscap paper may be inserted, on which the entries can be made.

PAYMENT REGISTERS OF WHICH THE SCHEDULES ARE TO ACCOMPANY LISTS OF PAYMENTS.

1. Salaries and Travelling Allowances of Gazetted Officers, Travelling Allowances of Ministerial Officers, and Commission to Sub-Registrars.
2. Hospital Assistants.
3. Pensions.
4. Education charges.
5. Remittance Transfer Receipts—Local.
6. Supply Bills—Local.
7. Supply Bills discharged—Other Governments.
8. Remittance Transfer Receipts—Other Governments.
9. Opium Cheques.
10. Military Payments.
11. Marine ,,
12. Interest ,,
13. Deposit ,,
14. Advances, Loans, &c.
15. Excluded Local Funds.
16. Incorporated Local Funds.
17. Municipalities.
18. Forests.
19. Inland Customs.
20. Public Works Payments.
21. Telegraph Department.
22. Post Office.
30. Stock Note Coupons.

Balance to be stated in Words.

No. 39—Old 29.] [CODE, XVII, 20.

Attention is drawn to the importance of invariably stating the cash balance of a treasure-chest in the daily extract submitted to the District Treasury in words as well as in figures. Care should be taken to write the words in such a manner as to afford no facility for alteration or interpolation.

2. The Government of Bengal has also directed, as a further precaution, that the weekly certificate of the verification of the balance at a Sub-treasury shall be in the handwriting of the Sub-divisional Officer himself. In this certificate the actual amount found to be in the treasure-chest should be stated.

Monthly Abstract Account.

No. 40—Old 81.] [CODE, XVII, 28.

To prevent any possibility of oversight or misapprehension occurring, some of the points which it is necessary to keep in view, in the preparation and submission of the monthly abstract account prescribed in Account Code 17, 28, are as follows :—

(1.) It will be observed that the Abstract Account is to be despatched in the evening of the second working day of each month,—the object being that a preliminary account, correct in the main, should be available for important purposes in advance of the time within which it is possible for my office to render the regular detailed account. The ordinary Cash Account has to be forwarded by the Collector on the evening of the first working day of each month ; and the Abstract Account now prescribed, which is to be drawn up from the Cash Account and Lists of Payments, must be transmitted by post on the following day. It thus becomes of much importance that the local arrangements for ensuring the punctual preparation and transmission of these accounts should be made thoroughly effective. The delays which now frequently attend the despatch of the Cash Account will have to be fully guarded against.

(2.) The new Abstract Account distributes all receipts and outgoings under seven heads, with opening and closing balance, thus—

Receipts.	Outgoings.
(1) Civil Revenue.	(9) Civil Expenditure.
(2) Civil Debt and Remittance.	(10) Civil Debt and Remittance.
(3) Forest, Telegraph and Marine.	(11) Forest, Telegraph and Marine.
(4) Post Office.	(12) Post Office.
(5) Guaranteed Railways.	(13) Guaranteed Railways.
(6) Military Department.	(14) Military Department.
(7) Public Works Department.	(15) Public Works Department.
(8) Opening Balance.	(16) Closing Balance.

The figures for Public Works, Military, Post Office and Forest, Telegraph and Marine can be extracted with great facility from Schedules. There will be no entries under "Guaranteed Railways" at your Treasury, and provision for this head has therefore been omitted in the working forms of the Abstract Account which are supplied to you. The Debt and Remittance items can also be easily identified, as they embrace the several kinds of Deposits, Remittances to and from other Treasuries, Remittance Transfer Receipts, Supply Bills, Advances and Loans, Municipal Funds, and the Excluded Local Funds which are enumerated below. After this head has been stated in the Abstract Account, there can be no difficulty in arriving at the totals of Civil Revenue and Expenditure. These totals will comprise not only the items commonly falling under Revenue and Expenditure, but also the Incorporated Local Funds (*viz.*, District, District Road, District Post, and Inland Labour Transport Fund); as well as all moneys received from or issued to the public officers and departments named below:—

Officers of the Opium Department.
" " Inland Customs Department.
" " Sea Customs "
" " Survey Department.
Small Cause Courts.

The entries of opening and closing balance are of course derived from the Cash Account.

(3.) The Lists of Payment and Cash Account have been carefully revised, so as to simplify to the utmost the preparation of the Abstract Account; and a detail of the present Excluded Local Funds has also been inserted in a footnote to the Lists of Payment, as a guide in placing the entries. With ordinary care and punctuality, it

will be unnecessary for any Treasury in Bengal to communicate the results of the Abstract Account by telegram; but, should occasion arise, the amounts must be telegraphed in clear groups of figures, in the exact order and rotation of the printed entries, as exemplified in Rule 28, Chapter 17 of the Civil Account Code.

NOTE.—The following is a List of present *Excluded* Local Funds:—*Police Fund*—Railway Police Clothing. *Marine Funds*—Hospital Port Dues, Balasore Port, Cuttack and Pooree Ports, Chittagong Port. *Education Funds*—Hindoo College, Doorgachurn Laha's Scholarship, Mozufferpore School, Vizianagram Scholarship, Khond Mehal School. *Medical and Charitable Funds*—Pilgrims' Lodging-house, Balasore Pilgrims' Hospital, Cuttack Unnochutter. *Public Works Funds*—Darjeeling Improvement, Wahabi Fund, Juggernath Road, Khond Mehal Road. *Miscellaneous Funds*—Zoological Gardens, Cantonment Fund. *Other Funds*—Mohsin Endowment Fund, Burial Board.

Vide directions in Accountant General's No. $\frac{T.M}{434}$, dated 22nd July 1881, particularly the extract below—

"Should your account, in any case, be not closed for the month by the 2nd—as, for instance, when land revenue is due during the latter part of the month, or when the account is for March,—you should make special arrangement to have the account completed by the 7th, and, if telegraphic communication be open to you, telegraph the figures on that date positively in the form prescribed in the Code. If there be no telegraphic communication with your district, you should make the best arrangements you can, so that the figures may reach me on the 8th."

Payment of Pensions at Sub-divisions.

No. 41—Old 30.] [CODE, XVIII, 6.

When pensions are to be paid at sub-divisions, the original permanent pay order under which pensions are paid should always be recorded in the District Treasury, a copy being sent to the Sub-divisional Treasury where payment is to be made by it.

When the receipt of the pensioner is received with the Sub-divisional daily account, the Treasury Officer at the head-quarters Treasury will make the necessary note of payment on his original order.

Civil Deposit Vouchers.

No. 42—Old 31.] [CODE, XIX.

Treasury Officers will please observe that the Account Code, Chapter 14, Rule 14 (page 87), requires a covering list to be sent with the vouchers for payment of Civil Courts' deposits; and the same is required for Criminal Courts' deposits. It should be written up day by day like the other schedules.

The other directions contained in the Civil Account Code relating to Treasury procedure for record of Civil and Criminal Courts' deposits need not be followed. The practice prescribed in the Rules for Judicial Officers should be continued.

Advices of P. W. Receipts.

No. 43—Old 32.] [CODE, XXIV, 18.

Treasury Officers are required to advise each Executive Engineer daily of the receipts from Civil Officers credited in their accounts.

P. W. Pass Books.

No. 44—Old 33.] [CODE, XXIV, 9.

The Government of Bengal have decided that it is the duty of the Treasury Officer, after filling up the Executive Engineer's Pass Book, under Account Code 24, 9, to return it immediately to the Engineer without waiting for its being sent for.

Taxes on Post Office and Telegraph Buildings.

No. 45—Old 35.] [CODE, XXVI & XXVII.

Municipal taxes on Postal and Telegraph Buildings are not to be paid by Civil Officers.

Indents for Notes.

No. 46—Old 36.] CODE, XXIX, 16.

Indents for Government Currency notes should be made in the following form :—

NOTES.	IN STOCK.		INDENTED FOR.		REMARKS.
	No.	Value.	No.	Value.	
Rs.					
10,000					
1,000					
500					
100					
50					
20					
10					
5					
TOTAL					

Encashment of Currency Notes.

No. 47—Old 89.] [CODE, XXIX, 4.

Home notes to large amounts should not be cashed at any Treasury when there is reason to suppose that silver will be required for remittances and that inconvenience will be caused if parted with.

Limitation of Cash Balances.

No. 48—Old 37.] [CODE, XXX, 1.

The Government of India have directed that the cash balances be maintained at as low a figure as possible, and the Treasuries have accordingly been classified as follows with regard to their requirements and the extent to which they may be periodically cleared :—

1.	Burdwan,	A. S.	23.	Chittagong,	A. S.
2.	Bankura,	C. S.	24.	Noakhali,	C. S.
3.	Birbhum,	C. S.	25.	Patna,	* O.
4.	Hughli,	B. S.	26.	Gya,	B. O.
5.	Midnapur,	A. S.	27.	Shahabad,	* O.
6.	24-Parganahs,	A. S.	28.	Darbhanga,	C. S.
7.	Nuddea,	B. S.	29.	Mozaffarpur,	B. O.
8.	Jessor,	B. S.	30.	Sarun,	B. O.
9.	Khulna,	B. S.	31.	Chumparun,	C. O.
10.	Murshidabad,	A. S.	32.	Monghyr,	C. O.
11.	Dinajpur,	C. F.	33.	Bhagalpur,	B. S.
12.	Rajshahi,	B. S.	34.	Purnea,	C. S.
13.	Rungpur,	B. F.	35.	Maldah,	C. S.
14.	Bogra,	C. S.	36.	Dumka,	C. S.
15.	Pubna,	C. S.	37.	Cuttak,	A. D.
16.	Darjiling,	A. D.	38.	Puri,	C. F.
17.	Jalpaiguri,	A. F.	39.	Balasore,	C. F.
18.	Dacca,	A. S.	40.	Hazaribag,	C. D.
19.	Faridpur,	C. S.	41.	Lohardaga,	C. F.
20.	Bakarganj,	B. S.	42.	Singbhum,	C. F.
21.	Mymansing,	B. S.	43.	Manbhum,	C. S.
22.	Tippara	C. S.			

* Three lakhs.

A.—The opening balance of the month for the whole district (sub-treasuries included) is not required to be over Rs. 1,50,000.

B.— Ditto ditto Rs. 1,00,000.

C.— Ditto ditto Rs. 60,000.

S.—Surplus drawn away periodically to Calcutta.

D.—Deficit treasuries, filled from their neighbours, F.

F.—Surplus drawn away to deficit treasuries, and to Calcutta.

O.—Opium treasuries which require funds for opium in addition to those indicated above.

2. To keep the balances as low as possible, Collectors should see—

(1) that they allow no amounts to out-lie at Sub-treasuries beyond what are immediately required there;

(2) that S and F Treasuries specially have a stock of boxes for remittance always ready; that they make no avoidable delay in sending on a specie remittance when ordered, and that they do not without due consideration keep back any remittance on the ground that they require more than the minimum above fixed;

(3) that they make it a practice, without waiting for orders, to remit (1) Bank post bills as soon as received to the Bank of Bengal, to be credited to the Accountant General, and (2) all currency notes exceeding Rs. 100 in value, and which are not required for the payment of official salaries, and all notes of less value in excess of the probable public demand to the Reserve Treasury (Account Code, 30, 25). Should a large accumulation take place after the first remittance, a second remittance may be made within the month, provided the second halves of the notes can arrive and be credited in the Reserve Treasury within the month. All remittances thus made should be advised to the Accountant General, who has to watch for the credit.

3. The orders of the Government materially affect the Accountant General's ability to supply notes for local requirements; inasmuch as additions cannot be made by a remittance of notes, to a balance which is already considerably above its minimum. If Collectors wish supplies of notes, they should send the equivalent either by increasing their specie remittances when such are ordered, or by remitting their high notes, as mentioned in the last paragraph; for notes can be sent to them only if their balance is otherwise kept at a low figure. Moreover, it may be possible to supply two or three successive small indents in cases where a single large one must be refused.

Remittances by Steamer to Assam Treasuries.

No. 49—Old 90.] [CODE, XXX, 6.

When remittances are despatched by river steamers to Assam Treasuries, mention should be made in the advice of despatch of the name of the steamer by which the remittance is being sent, so as to enable the Treasury Officer, at the place of landing, to ascertain the probable date of arrival of the remittance.

Cost of Remittances to Calcutta.

No. 50.] [CODE, XXX, 11.

The Officer in charge of the Reserve Treasury will disburse the charges for conveyance of remittances to his Office from the Railway Stations in Calcutta. No payments should be made on this account by the Poddars who accompany these remittances.

Cost of Remittance of Copper.

No. 51.] [CODE, XXX, 18.

Charges for the remittance of copper coin from one Treasury to another and for sale, cutting or defacing of old uncurrent copper should be drawn distinctly, and in a separate bill.

Telegraphic Cypher Code.

No. 52—Old 103.] [CODE, XXX.

1. A Telegraphic Cypher Code has been supplied to all Collectors and Deputy Commissioners who have transactions with this Office. This Code should remain in the custody of the Collector or Treasury Officer, and should not be allowed to be seen by any one else.

2. All telegraphic transfers of money will in future be made in the cypher used in the Code.

3. When private persons or corporations are the payees, it is necessary that the remitter should make application to the Accountant General for the registry of the name in full of the payee and the assignment to that name of a cypher word. The Accountant General will communicate the name and cypher to the Treasury concerned, and inform the remitter who, before the first

payment is made, should send this letter to his payee, with a request that the payee will present the letter in person at the paying Treasury for the purpose of identification, or, where he is well known, send the letter and endorse at foot thereof a specimen of his ordinary signature. This process of identification need only be repeated when a change of payee occurs.

4. In the event of any discrepancy in a telegram, the office from which it has been received should be asked to repeat the message.

5. District officers should advise those in their districts in the habit of receiving telegraphic transfers, that their remitters should be moved to apply for the registration of the names of payees in the Accountant General's Office.

Last-pay Certificates.

No. 53—Old 41.] [CODE, XXXII, 15.

The only Last-pay Certificates which a Treasury Officer in Bengal is authorized to act upon are those referred to in Chapter XV of the Civil Leave Code, and they must be issued either by another Treasury Officer in Bengal or by this Office. But in the case of an officer last paid in another province in India, the certificate of the Treasury Officer by whom pay was last issued may be acted upon either with or without the counter-signature of the Accountant General of the other Presidency concerned, as prescribed in case II, Section 164, Chapter XV of the said Code.

An officer returning from England is required to report himself to the Local Government, and he should at the same time forward his India Office certificate to this office, in order that it may be exchanged for another to be issued by this Office under the Civil Leave Code.

An officer proceeding on leave from one place in Bengal to another, cannot draw his leave allowance, except on a last-pay certificate from this office.

Particulars in Last-pay Certificates.

No. 54—Old 42.] [CODE, XXXII, 15.

Great inconvenience is occasioned by the frequent insufficiency of particulars afforded in last-pay certificates

issued to officers transferred to other stations or proceeding on leave of absence.

In all such cases the blank spaces in the printed form of the certificate should be carefully filled up to enable the Accountant General to use and record the particulars without further reference.

A last-pay certificate of an officer who is transferred or is proceeding on leave, should not be issued until the date and hour of making over charge are known to the Treasury Officer.

Officers taking Leave out of India, or Retiring from Service.

No. 55—Old 88.] [CODE, XXXII, 15.

When a gazetted officer is about to take leave (other than privilege leave) out of India, or to retire from the service, a printed letter intimating the fact will be sent to the Treasury Officer. Immediately upon the receipt of this intimation, or on the Treasury Officer otherwise becoming aware of such intention, all bills for salary or travelling allowance paid to such officer, which may not already have been sent to the Accountant General, should forthwith be despatched to him, with a covering letter (No. and date of which should be quoted in the List of Payments), reporting the despatch of the bills. All such bills afterwards paid to the officer should be similarly despatched to the Accountant General immediately on payment.

Corrections of Accounts.

No. 56—Old 43.] [CODE, XXXII, 11.

1. The rule to be observed is, that the Treasury figures should *never* be altered after they have been communicated to the Accountant General; but if after submission it is discovered that there has been an error in them, the error should be communicated to him, in order that he may correct, not the accounts of the Treasury, but the accounts which he draws up on the basis of them. A note should be made in the original account of the communication of the error to the Accountant General, and its acceptance by him.

2. Forms (A. G. B. No. 154) are obtainable from the Superintendent of Stationery in which these corrections may be communicated; and it may be explained that if the corrections do not arrive in time to be taken in the same month's accounts, they are taken into a subsequent month's accounts, so as to preserve a correct progressive total.

3. In certifying, for the purpose of Revenue returns, the amounts credited in the Treasury, Collectors will save much trouble to those who have to effect comparisons at head-quarters if they will quote first the actual figures of the accounts as originally sent in to the Accountant General, and state separately any corrections which they have applied to them.

4. No corrections of accounts of a past year, so far as concerns Government revenue or expenditure, can be admitted later than 30th June; but if any such errors affecting *balanced* heads (such as deposits, advances, local funds, &c.) are discovered, they should be specially reported to the Accountant General, in order that he may direct an entry in the current month's accounts, such as to adjust the error brought to notice.

Postage and Letter-despatch.

No. 57—Old 44.] [CODE, XXXII, 18.

In communications with this office—

(*a*) no covering memorandum or letter is necessary in returning a half-margin enquiry; the reply should be written upon the blank space provided for it on the half-margin

(*b*) when accounts, bills, vouchers, or other documents are sent to this office, no covering letter should be written. If the transmission is not mere routine, all that is wanted is an attached slip of quarter-foolscap size, indicating the purpose for which the document is sent, or the letter that called for it

(*c*) files of papers (such as cash accounts with schedules, monthly contingent bills with vouchers, pension applications) should be folded once longitudinally, and no more. It

is found that if they are folded into smaller size than half a page of foolscap, they often tear in the using.

2. The Government of India have directed that all returns, forms, and correspondence, with which it has to do, should be, if possible, on foolscap size; and have applied this direction, especially to pension applications, which are often, to the inconvenience of those who deal with them, drawn up on larger sizes of paper.

Postage on Leave Applications and Local Funds.

No. 58—Old 45.] [CODE, XXXII.

All applications for leave must be submitted in letters post paid. This rule applies only to the letters of officers requiring leave. When applications for leave are forwarded officially by superior officers, the letter should be treated like any other official communication.

The correspondence of a public officer acting in a capacity connected with a local fund (as Secretary, President, Chairman, &c.) is not official correspondence, and may not be superscribed "On Her Majesty's Service." But this does not apply to the correspondence of a Government officer as such, even though the correspondence may relate to the affairs of a local fund.

Jail Pass Books.

No. 59—Old 93.] [CODE, XVII, 9.

As an extra precaution against fraud, a pass book has been kept up by Jail Officers under Jail Circular No. 63, dated 14th August 1874, the entries in which were checked by Treasury Officers. In future, the jail pass book should be written up by the Treasury Officer in the same way as other pass books are written up, each entry being attested by his initials.

The form of pass book to be used has been numbered as A. G. B. No. 206A (new).

Bengal Christian Family Pension Fund.

No. 60—Old 97.] [CODE, XXXII, 31.

The following instructions regarding the receipt of contributions from subscribers to the Bengal Christian Family Pension Fund are to be observed.

2. Contributions to the Bengal Christian Family Pension Fund must not be received, except under special authority from this office in each case.

3. They may be received to such extent as the subscriber may tender in cash, or may deduct from his pay bill, if he be a Government servant, and prefer this mode of payment.

4. Amounts as tendered should be received. Treasury Officers have no authority to recover subscriptions at any particular rate, or to grant refunds of subscriptions.

5. When a subscriber to the Fund is transferred from one district to another, a note in his last-pay certificate should be made by the Treasury Officer of the district from which he is transferred, to the effect that the officer is a subscriber to the Fund.

6. Copy of paragraphs 2, 4, 5 of the terms offered by the Government of India and accepted by the Directors, is hereto appended :—

2. The Government of India is willing to receive the Capital Funds of the Bengal Christian Family Pension Fund in deposit, to authorise local Treasuries to receive and account for subscriptions and donations to the Fund, and to grant simple interest at the rate (at present 3¾ per cent.) allowed on Savings Bank deposits on the balances with the Government at credit of the Fund at the end of each month. Interest will be given from the beginning of the month on all sums received into public Treasuries during the month by deductions from the pay of the subscribers who, being Government servants, may desire to subscribe in this way; but interest on amounts received otherwise will be calculated according to the ordinary Savings Bank Rules.

4. The following paragraph should also be added to the letter of application in Form A :—

"In accordance with the condition upon which the Government of India allows certain facilities to the Fund, I have to record that I am fully aware that the Government exercises no supervision over the management of the Fund, and is in no way responsible for its solvency."

A certified copy of the letter of application containing this record must be forwarded to the Accountant General of the Province in which the Treasury is situated when any subscriber desires to pay his subscriptions before such subscriptions will be received on behalf of the Fund.

5. Instructions will also be issued by the Government to all officers concerned to have the following note printed upon all Government pay bills and appended to all receipts given at any Government Treasury and at the Bank of Bengal for money paid to such Treasury or Bank on account of the Funds.

NOTE.—"The Government of India exercises no supervision over the management of the Bengal Christian Family Pension Fund, and is in no way responsible for its solvency."

Destruction of Treasury Records.

No. 61—Old 46.] [CODE, XXXII.

The following Treasury records may be destroyed after the periods noted against them :—

Chalans for Money paid into the Treasury . . .	After six years.
Daily sheets of Receipts and Disbursements from the Bank that keeps the Government Cash Balance .	
Daily sheets of Receipts and Disbursements received from Sub-treasuries	
Applications for Remittance Transfer Receipts and Supply Bills	
Tri-monthly Estimates	
Daily Register of Currency Notes	
Treasurer's Cash Book	
Ditto Daily Balance Sheet	
Extract Register of Deposit Receipts from Sub-divisions	
Register of Cheques issued in lieu of cash on Sub-treasuries	
Register of orders for payment of Bills on Sub-treasuries	
Account of Stock Notes with Treasurer or in Sub-divisional Treasury	
Register of Sale of Stock Notes	
Daily advice list of Payment Orders issued by Judicial Officers	
Advice list of Bills and Transfer Receipts . . .	
Register of Repayments of Deposits . . .	After 12 years.
Plus and Minus Memo. of Stamps	
Ditto „ of Deposits	
Ditto „ of Zemindari Embankment Advances . . .	
Ditto „ of Stock notes . . .	
Register of Receipts subsidiary to the Cash Book, except Register of Deposit Receipts . . .	
Personal Ledger Account of Deposits . . .	

Register of Bills issued	After 12 years.
Subsidiary Registers of Payments	
Check Register of Bills payable	
Currency Note Register	
Accountant's Daily Balance Sheet	
Account of Stock Notes under double locks . .	
Fine statement	
Contingent Registers	
Cash Book	After 25 years.
Acquittance Rolls	
Register of Deposit Receipts	Not to be destroyed
Do. of Powers-of-Attorney	
Do. of Transfers of Government Promissory Notes	
Do. of Stock Certificates	
Memo. of Government Promissory Notes deposited for safe custody	
List of Stock Notes held in deposit	

CIRCULARS

OF

THE ACCOUNTANT GENERAL, BENGAL.

PART III.

INSTRUCTIONS REGARDING PARTICULAR HEADS OF RECEIPT OR EXPENDITURE.

Collections of Government Estates.

No. 62—Old 47.] [I.—LAND REVENUE.

As it has been found that in many districts a very large amount has been shown in the Estimates and Revenue Returns as Collections of Government Estates, while, in the Cash Accounts of those Treasuries, comparatively small sums have been credited as such, it is desired that careful distinction be made in the cash account between sums credited as collections from Government Estates and sums realized as ordinary Land Revenue Collections.

One per cent. collections.

ROAD CESS.

No. 63—Old 95.] [I—LAND REVENUE.

Under orders of the Government of Bengal, contained in letter No. 58, dated 2nd August 1883, the one per cent. collections on account of road cess were ordered to be credited to Land Revenue, and instructions were issued to credit these receipts to I.—Land Revenue, Miscellaneous, under a new head "One per cent. collections." As it appears that the instructions issued by this Office give rise to practical difficulties, the collections should be amalgamated in the accounts with those of ordinary Land Revenue,

and be credited in the same way as Land Revenue proper.

Government Estates.

No. 64—Old 85.] [I.—LAND REVENUE.

The 10 per cent., which are allowed by the Government of India from the collections of Government estates and estates of which the rental accrues temporarily to Government for management and improvement of the estates, should be deducted from the collections, as they are paid into the Treasury and credited to a separate head—"Ten per cent. on collections from Government Estates" in the Register of Land Revenue Receipts. The recoveries of Road and Public Works Cesses advanced by Government should also be included in the same Register, but under two separate heads, *viz.*, "Road and Public Works Cesses on all Ryotwarry tracts and Government Estates settled Ryotwarry," and "Road and Public Works Cesses on Government Estates settled otherwise than Ryotwarry."

2. As regards payments, the charges for the management of the estates will continue to be drawn as heretofore. The Road and Public Works Cesses, which will be advanced by Government, will be drawn in the form of a bill passed by the Road Cess Department, on presentation of which at the Treasury the amount will be treated as a charge of management and credited in the same way as cesses upon other estates. The charges for miscellaneous improvement will be included in the bills for management.

3. The charges on account of primary education, hospitals and dispensaries, which have hitherto been paid from the Estates Improvement Fund, will form a part of the expenditure of the Department concerned, and be provided for in its own estimates. No distinction will therefore be necessary between these payments and those ordinarily made on account of the Department.

4. At the end of each quarter, the Collector will, in accordance with Bengal Government Order No. 749, dated 21st March 1882, transfer to credit of the District Road or District Fund, as a contribution for communications,

3-20ths of the amount credited in his accounts during the quarter under the head "ten per cent. on collections from Government Estates," taking the receipt of the Chairman of the District Road Committee or District Board and charging the amount in his List of Payments.

Revenue Record-room Receipts and Charges.

No. 65—Old 92.] [I.—LAND REVENUE.

Revenue Record-room receipts and charges are no longer to be shewn under the major head of "Registration," but as receipts and charges of the major head under which the office concerned is charged.

All cash receipts of Revenue Record-rooms by District Officers should accordingly be credited in a separate entry, *i.e.*, "Fees of Revenue Record-rooms" to "Miscellaneous Receipts" subordinate to I.—Land Revenue, and all charges should be shewn in the Land Revenue contingent bill.

Those received by Commissioners should be credited to Miscellaneous in the body of the cash account, the charges being drawn in the Commissioners' general contingent bill.

Sale of Railway Lands.

No. 66—Old 48.] [P. W. DEPT.

Sale proceeds of Railway class B lands and of Railway class C lands are receipts of the Public Works Department, and should be credited separately in the Register of Receipts of that Department, and not included in Land Revenue. Sale of buildings and trees on the lands should also be credited to Public Works Department.

One-anna Revenue Stamps.

No. 67—Old 109.] [CODE, VI, 7.

The officers in charge of post offices, receiving offices, tahsils, thanas, and police stations at which letters are received for despatch, will in future keep a supply of one-anna Revenue stamps for sale to the public for cash. To such officers one-anna Revenue stamps will be sold

from Treasuries and Sub-treasuries, provided that the value sold at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee.

2. The rate of discount allowable on the value of stamps sold to such officers is one-half anna in the rupee, and the discount will be deducted by the above officers from the price paid by them, the net price only being tendered.

3. Treasury Officers should exhibit the gross value of these sales in their memoranda of stamps and statement of stamp sales (Schedule K), the amount of discount being shown at foot of the latter in the usual way.

4. The transmission of these stamps to postal officers, &c., and of cash in payment of their purchase, will be undertaken by the officers concerned, and no payment on that account should be made by the Revenue Department.

Cess Collections for other Districts.

No. 68—Old 49.] [VI.—PROVINCIAL RATES.

Cess payable in one district, but due on account of lands situated in other districts, must be paid into the Treasury, either upon a separate chalan from that due on account of the district where paid, or at least separately and distinctly specified in the same chalan.

2. The credit should be entered in a separate column for each district concerned, and upon the last day of the month, when the totals are made up, the whole amount (that is, both the Public Works Cess and the Road Cess) should be drawn and remitted by Transfer Receipt to the Collector of the district to which it properly belongs.

3. This officer will credit the amount in his accounts as "Cess collections in other districts" (for which another separate column may be used), and will have the responsibility of distributing the whole between Public Works and Road Cess, according to the prescribed rules.

4. With the view of avoiding any considerable outstandings at the end of March, a remittance may be made on the 23rd of March of the amount collected up to date, so that it may come into the March accounts of the district to which it belongs.

5. The amount of Cess collected for other districts should be entered as an item of receipt in the cash account and schedules sent to the Accountant General; and an entry should be made in the list of payments of the amount paid out to the Collector for remittance to other districts. The Accountant General in making up the accounts omits the items on both sides.

Road Cess Collections.

No. 69—Old 50.] [VI.—Provincial Rates.

1. The amalgamated Public Works Cess and Road Cess will be entered in a register subordinate to the Cash Book, and will not be entered in the pass book of the District Road Fund.

2. At the end of the month the receipts, both those collected in the district itself and those received by transfer receipt from other districts (Circular 68, 3), will be totalled and distributed between the two heads, Public Works Cess and District Road Cess, and the latter amount entered in a lump in the Road Fund pass book as a receipt of the last day of the month.

3. The rule for distribution is as follows:—The Treasury Officers will simply divide the total in two proportions, half and half, or $\frac{3}{7}$ and $\frac{4}{7}$, or whatever the current rates may be. This distribution is not necessarily perfectly correct, and the Road Cess Deputy Collector, as soon as in making up his quarterly accounts he finds the amount of the error, will give notice to the Treasury Officer to further adjust the distribution by transferring Rs. 00 from Road Cess to Public Works Cess (or *vice versâ*) "on account of error in distribution for the quarter ending 18 ." The Treasury Officer will make this adjustment by effecting the necessary addition and subtraction in the distribution which he makes at the end of the month in which he actually receives the notice.

4. The rule prohibiting Treasury Officers from admitting Local Fund payments in excess of the balance at credit is so far modified that a deficit may be allowed to the extent to which Road Cess has been actually credited in the Treasury, but not yet carried into the Road Fund pass book.

5. This Circular in no way refers to cesses collected for other districts. These amounts have no concern with the District pass book, and the procedure regarding them is laid down in Circular 68.

Income Tax.

No. 70—Old 107.] [VIII—ASSESSED TAXES.

Under Act II of 1886, an income derived from any salary, annuity, pension or gratuity, falling due on or after the 1st April 1886, and drawn at a rate not below Rs. 41-10-8 per mensem, or Rs. 500 per annum, will be subject to deduction of Income Tax. The rate of deduction will be at four pies in the rupee if the income is less than Rs. 2,000 per annum, or Rs. 166-10-8 per mensem. If the income amounts to Rs. 2,000 per annum, or Rs. 166-10-8 per mensem, or upwards, the rate will be five pies in the rupee.

Note.—The tax should be deducted with reference to salary drawn for each month separately. If the total salary drawn in any month be less than Rs. 41-10-8 no deduction should be made. If it be less than Rs. 166-10-8 the deduction should be at 4 pies in the rupee.

2. Similarly, the gratuity calculated at the rate of Rs. 41-10-8 or upwards, paid on or after the 1st April 1886, will be subject to the deduction of Income Tax.

3. "Salary," as defined in the Act, includes pay, acting, local and deputation allowances, commissions and other allowances received in addition to fixed pay, but it does not include travelling, tentage, horse, house or sumptuary allowance, or any other allowance granted to meet specific expenditure. The deduction of Income Tax should, therefore, be made only from the allowances included in the term "salary."

4. The deductions which are made from the salary, pension or annuity of any officer or person under the authority, or with the permission, of the Government for the purpose of securing a deferred annuity to him, or a provision for his wife or children after his death, as also the amount paid by him to an Insurance Company in respect of an insurance or deferred annuity on his own life or on the life of his wife, are exempt from liability to tax to an extent not exceeding one-sixth of his income. Income Tax should, therefore, be calcu-

lated on the net salary of the officer after the deductions on account of the service funds to the extent referred to above. In the case of any officer claiming exemption in respect of any amount paid by him to an Insurance Company, he should attach to his salary bill the receipt of the Company and a copy thereof for the amount paid by him, or otherwise satisfy the assessing officer. The officer paying the salary, pension or annuity, will compare the original receipt with the copy, return the original after noting thereon, under his signature, the salary bill from which the deduction is made and attach the copy to the salary, pension or annuity bill, after duly attesting the copy under his signature. When the Collector is satisfied about the payment of the premium to the Insurance Company without the production of the receipt, he should certify on the bill that the exemption claimed is admissible.

The amounts exempted from assessment under this paragraph, shall not, however, be deducted from income for the purpose of determining whether the income is liable to the tax, or of determining the rate at which the tax shall be levied.

Note.—The amount of premium paid to a Life Insurance Company should be deducted in one sum, even if it exceeds the one-sixth limit, from the salary bill to which the receipt for the premium is attached and the tax calculated on the net amount, provided there is a *primâ facie* probability that the fund and insurance deductions will not exceed one-sixth of the total salary to be drawn in the financial year. But no deductions can be made on account of premium paid previous to 1st April 1886.

5. Interest becoming due on Government securities on or after the first day of April 1886 will be subject to deduction of Income Tax at five pies in the rupee, unless the owner of the security produces a certificate signed by the Collector that his annual income from all sources is less than Rs. 500, or that the interest is employed solely for religious or public charitable purposes, in which case no deduction shall be made from the interest, or unless he produces a like certificate that his income from all sources is less than Rs. 2,000, in which case the rate shall be four pies in the rupee. Whenever the certificates are produced, they should be noted under the signature of the Treasury Officer in the register of enfaced notes prescribed in Rule 2, Chapter 11, Civil Account Code, and attached to the first voucher in which

the interest is drawn. In subsequent vouchers a reference should be made to the voucher with which the certificate was sent.

Note.—The Collector's certificate of exemption or reduction of the tax should be acted on for one year only. If the exemption or reduction be claimed every year, fresh certificates will be required annually.

6. In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected. Thus the tax to be realized on a monthly salary of Rs. 166-10-8 is Rs. 4-5-2 only.

Recoveries in Pauper Suits.

No. 71—Old 51.] [XVI.—LAW AND JUSTICE.

The Board of Revenue, with the sanction of Government, having directed that every six months a list should be posted in some conspicuous place at Collectors' and Deputy Collectors' Offices of all sums of more than three months' standing due to Government on account of pauper suits, in which no property, or not sufficient property, had been found, together with a notice offering to pay any informer of the existence of debtor's property, half the value realized in liquidation of the amount due to Government, the following orders are issued on the subject of the exhibition of these receipts and payments in the Government Accounts.

2. All such receipts are to be credited in the Register of receipts on account of Law and Justice in the column "Recoveries on account of Pauper Suits," and in order that the Accountant General may be in a position to check the payments of rewards against the amounts received, a memorandum must be submitted with the monthly Schedule of Receipts containing the following details :—

1. Number and date of Challan. 2. From whom received, *i.e.*, the name of the person on whose behalf the suit was conducted. 3. Whether recovered from information given byan informer or not. 4. Amount recovered. 5. Remarks.

The total of this memorandum will of course agree with the total credited in the Schedule.

3. The form in which refunds of fines are granted will, *mutatis mutandis*, be used for the payment of rewards, and the amount will be charged in the list of payments.

4. As these transactions are but few in number, it has not been considered necessary to print a special form either for receipts or payments.

Fines.

No. 72—Old 52.] [XVI.—LAW AND JUSTICE.

The Government of India in Financial Department No. 282, dated 19th January 1867, and again in No. 2139, dated 11th August 1879, declares the general principle that all fines and confiscations imposed by Courts of Justice upon persons convicted of offences against the law should, when realized, be credited to the head of "Law and Justice," and directs that fines under the Forest Law, when levied by Magisterial Authorities, are to be credited to "Law and Justice," and when levied by Forest Officers, without the interposition of the Magistrate, are to be credited to Forest Revenue.

Similarly, fines imposed by judicial officers on criminal prosecutions for breaches of the Salt or Opium Laws, or fines imposed by revenue but realized by judicial officers, are not to be regarded as receipts under the head of "Salt," or of "Opium," but as receipts of fines, under "Law and Justice," like ordinary criminal fines, and the same rule applies to fines for breaches of the Stamp and Excise Laws.

It is only fines and confiscations imposed and realized by revenue or administrative officers or imposed by judicial and realized by revenue officers that should be classed under the Revenue heads.

Fines in Municipal limits.

No. 73—Old 53.] [XVI.—LAW AND JUSTICE.

The following instructions regulate the disposal of fines within the local limits of a Municipality:—

I.—Fines levied under Act V of 1861 for nuisances committed within municipal limits, should be credited to the Municipal Fund of the place.

II.—Fines levied under Act IV (B.C.) of 1873 within the limit of a Municipality should be credited to the Municipal Fund of the place where the Municipality has undertaken the work of registering births and deaths under that Act.

2. Fines levied under Act V of 1861 for nuisances in places where there is no Municipality should be credited as Police Receipts, "Fees, Fines, and Forfeitures."

3. All fines levied under Section 14 of the Gambling Act II (B.C.) of 1867, and those realized from the Police in Municipalities for neglect of duty, absence, &c., should be credited to Government with effect from 1st April 1885.

NOTE.—Fines imposed on Municipal Police for neglect of duty, absence, &c., should be realized by stoppages of pay, and not in cash.

4. Receipts in duplicate, the second duly marked as such, should be granted to Court Sub-Inspectors tendering fines and other receipts for credit to Municipalities.

Fines realised in another District.

No. 74—Old 25.] [XVI.—LAW AND JUSTICE.

When a criminal fine imposed in one district is realized in another, the amount should not be remitted to the officer who imposed the fine, but should be paid into the Treasury with the realizations of the Court that makes the recovery. The amount should be carefully distinguished, however, from local fines, and should be separately shewn by the Treasury Officer. See Judicial Rules, Appendix C, Rule 30.

Medical and Ordnance Stores.

No. 75—Old 54.] [XX.—MEDICAL.

Payments made into the Treasury on account of Medical and Ordnance stores received upon indent from Government Depôts, are to be shown separately in the cash book and cash account, and not in the general classification "Medical Receipts."

Stationery and printed forms for Local Funds, &c.

No. 76—Old 111.] [XXIII.—STATIONERY AND PRINTING.

List of officers and bodies who pay for the stationery supplied from the Government Stationery Office.

1. Trustees of the Indian Museum, including the Superintendent and all other officers employed in the Museum.
2. District Road Fund.
3. District Fund.
4. Marine Fund.
5. District Post Fund or Zemindary Dâk.
6. Pilgrims' Lodging House Fund.
7. Inland Labour Transport Fund.
8. Cantonment Fund.
9. Administrators of Wards and encumbered estates.
10. Port Officers.
11. Superintendent of Emigration, Goalundo.
12. Honorary Secretary, Zoological Gardens.
13. Divisional Superintendent of Works.
14. Madrassas.
15. Khas Mehal Department.
16. Orphangunge Market, Kidderpore.
17. Calcutta Police for Thanas.
18. Butwara and Partition Department.
19. Survey Schools.
20. Registrar, Calcutta University.
21. Collectors and Magistrates for Vernacular Departments.
22. State Railways. See para. 6 of the Circular.
23. District Judges for Vernacular Departments.
24. Judges of Small Cause Courts.
25. Subordinate Judges.
26. Munsiffs.

(23–26: See para. 7 of the Circular.)

The Government of Bengal having decided that the officers and bodies indicated on the margin who pay cash for the stationery they obtain from the Superintendent of Stationery, Calcutta, should lodge the cost of the articles in the nearest Civil Treasury before the articles are issued to them, the following instructions relating to the receipt and the accounting for the sums so paid are now issued.

2. An indenting officer of the classes named above should send to the nearest Civil Treasury the amount notified by the Superintendent of Stationery as the cost of the articles required by him. The amount should be accompanied by a chalan in duplicate, which should quote the number and date of the estimate of the Superintendent of Stationery. One copy of the chalan will be retained by the Treasury and the other returned to the payer of th emoney duly receipted to be forwarded to the Superintendent of Stationery to enable him to issue the stationery.

3. In the Treasury cash account the total of sums paid in for such intended supplies should be shown against the printed heading "Sale of Stationery," and the details as to the parties from whom received, and the number and date of the estimate of the Superintendent of Stationery, should be entered in a separate register in the following Form (A. G. B. Form No. 18 new),

a copy of which should be sent to the Accountant General, with the cash account.

Register of prepayments into local Treasury for supply of stationery by the Superintendent of Stationery, Calcutta.

Date of receipt.	From whom received.	No. and date of estimate.	Amount.	REMARKS.

4. The Superintendent of Stationery will send to the Accountant General, not later than the 10th of each month, a statement showing in detail the sums paid into the Treasuries in Bengal during the preceding month on account of the cost of stationery to be supplied to the officers and bodies mentioned above. The statement should be in the form given below :—

Sums paid into Treasuries in Bengal during the month of 188 , on account of stationery to be supplied to officers, &c., who have to pay cash for their supplies.

Name of Treasury.	From whom received.	No. and date of estimate.	Date of payment.	Amount.	REMARKS.

5. When the Superintendent of Stationery cannot exactly adjust the articles to the price paid, he will send only such articles as are covered by the amount paid, and refund any fractional amount which may remain over owing to its being insufficient to meet the cost of any one of the articles remaining unsupplied. Any cost involved in making the refund will be paid out of such balance. Sums necessary for these refunds will be drawn by the Superintendent from the Accountant General, Bengal, on abstract bills in the following form, which will be covered by detailed bills with sub-vouchers and the prescribed certificates :—

Bill for refund of balances of sums deposited in Treasuries for payment of stationery.

Details of Deposit.				Amount refunded.	Remarks.
Month.	Treasury.	From whom received.	Amount.		

6. In the case of State Railways, which also have to pay for their stationery in cash or by cheque, the procedure will be the same, except that the amounts paid into the Treasuries will be credited in the body of the cash account with quotation of the number and date of the Superintendent's estimate. A monthly statement of all such payments into the Treasury will be sent by the Superintendent to the Accountant General, Bengal, who will credit them to a distinct head "Sale of Stationery to State Railways" as an imperial receipt. The Superintendent will exclude the price of stationery supplied to State Railways from his annual statement of claims against Provincial Government for stationery supplied to them.

7. Judges of Small Cause Courts, Subordinate Judges and Munsifs have each a contract allowance for station-

ery, and the cost of any stationery supplied to them must be deducted from their allowance. The Superintendent of Stationery will send to the Accountant General, Bengal, a monthly statement for each Commissioner's Division, showing the cost of stationery supplied to each of these officers during the preceding month.

This cancels Circular No. 102.

E. T. ATKINSON,

Accountant General.

The 28th March 1887.

Collectors' Bills.

No. 77—Old 56.] [3.—LAND REVENUE.

Collectors, in the ordinary administration of Land Revenue, entertain establishment and incur charges under the following heads :—

(1) Collector's General establishment.
(2) Partition establishment.

Under the orders of Government, special temporary establishments have been entertained for carrying out partitions in the districts of the Patna and Bhangulpore Divisions.

The establishment and other charges connected with this work must be drawn upon separate bills, headed "Partition Establishments," and must not be mixed up with the regular Land Revenue Establishments. And, in the same way, the salary bills of the Deputy Collectors set apart for employment on this work must be carefully described and headed "Partition Establishment," to ensure their being correctly charged.

The fees collected on account of these establishments must be separately credited in the cash account as "Partition fees."

(3) Charges on account of Government estates.

This last includes both estates of which the proprietary right is vested in Government, and estates in which Government has no proprietary right, but of which the rental belongs for the time to Government.

(4) Land Settlement charges.

The charges under these last two heads, 3 and 4, are under the management of the Board of Revenue, which sanctions the establishments and distributes the annual Budget allotments by districts.

(5) Commission on Land Revenue collections.

That is, not being collections of Government estates.

(6) Sub-Deputy Collectors (which includes Canungoes).

2. Many of the charges under these heads are of precisely the same kind, so that it is not possible to tell from the details of the bill to which of the four heads the charges really belong, and thus errors in classification arise which give rise to long investigations and correspondence.

3. In order to stop this, it is directed that every bill drawn up by the Collector for Land Revenue charges be headed with one of the above six descriptive heads, and Treasury Officers are to refuse payment of any bill which does not comply with this requirement.

4. The same rule applies to charges in other Departments; but in these cases the Collectors are usually careful to head their bills "Excise," "Stamps," "Income Tax," &c., as the case may be. It is in the case of Land Revenue charges that the difficulties arise.

Process-serving Establishment.

No. 78—Old 57.] [3.—LAND REVENUE.

The following instructions are issued at the instance of the Board of Revenue, regarding the manner in which the charges for the service of Revenue Processes are to be included in the bills of Collectors' offices.

2. *Establishment.*—The establishment for the service of the processes has been divided by the Board into three classes:—

(1) "Supervising establishment," including in this term Nazirs, Naib Nazirs, and Bukshees; (2) "Peons," including salaried peons on Rs. 7 and Rs. 6 per mensem; (3) Temporary peons, at 4 annas per diem.

In establishment bills, therefore, each of these classes should be shewn separately: in the case of temporary peons the number of days each was employed should always be given, and in the case of permanent peons, the number employed on Rs. 7 and the number employed on Rs. 6 must be distinctly entered in the bill.

3. *Travelling charges.*—These charges will consist of railway fare, boat-hire, and ferry tolls, and also of the charges incurred by Nazirs when sent into the interior of the district on any duty. Such charges must be drawn in a separate travelling allowance bill, which may be paid at the Treasury without the previous countersignature of the Commissioner; but at the close of the month a bill must be submitted to the Commissioner for his countersignature and subsequent transmission to this office for the final admission of the charges drawn from the Treasury.

4. The above rules apply *mutatis mutandis* to the charges for the service of Judicial Processes.

Record Grant.

No. 79—Old 58.] [3.—LAND REVENUE.

It has been arranged with the Board of Revenue that Record Arrangement Contingencies, incurred from the special grant made by the Board, shall be countersigned by the Commissioner of the Division. Collectors are requested accordingly to prepare separate abstracts of contingencies and separate detailed bills for such items, the former to be paid at the Treasury in usual course, the latter to be countersigned by the Commissioner.

Copying Fees.

No. 80—Old 59] [3.—LAND REVENUE.

To simplify the procedure at Treasuries, and to reduce the number of documents used in connection with payments made on account of copying and searching fees, the following arrangements, which have been assented to by the Board of Revenue, should be introduced.

2. First, as regards refunds. Refunds may be made in the first place from the permanent advance, and should be recorded in a separate register (or in separate pages of a register) in the same way as contingent expenditure is recorded; the receipt of the recipient will be taken in this register against the record of each item paid. At convenient intervals during the month, and always on the last day of the month, a bill will be

drawn up, shewing in columns (1) No. of item (*i.e.*, consecutive number for the year, in the register of refunds); (2) Date of refund; (3) Name of recipient; (4) Amount of refund, will be headed "Bill for refunds of copying fees," and will be certified as follows, after the necessary examination by the Collector or other Officer in charge:—

"Certified that the payments above recorded have been compared with the Collector's orders for payment, and that the receipts of the recipients have been duly taken in the register of refunds."

The bill thus certified will be paid on presentation at the Treasury.

3. Second, as regards the remuneration to copyists. It will be drawn in the contract contingent bill as laid down in Circular No. 15. When a contract bill contains such a charge, a certificate in the following form should be attached to the foot of the bill:—

"Certified that I have checked the amount charged in the bill on account of remuneration to copyists with the upper-halves of the impressed stamps used for copies, and I have caused these upper-halves to be torn to pieces and burnt in my presence."

Opium Expenditure.

No. 81—Old 60.] [4.—OPIUM.

The following arrangements regarding opium expenditure are prescribed under sanction of the Board of Revenue:—

First, as regards—

A.—PAYMENTS TO CULTIVATORS,
B.—PAYMENTS FOR LEAVES,
C.—PAYMENTS FOR TRASH,
D.—COMMISSION,

the following rules will be observed:—

1. The whole amount of payments under each of the four heads at each Sub-Agency for each list of payment should be stated by the Sub-Deputy Agent in the form of an Abstract Contingent Bill, and should be certified by him to agree with the detailed account of payments kept by him under departmental rules.

2. The Agent will countersign these bills when they pass through his hands for compilation of the Agency

Cash Account, the countersignature indicating merely that the payments are accepted by him as having actually been made and having entered the accounts of the department.

3. Every sum charged under any of these heads, and every sum credited as a recovery on account of any of them, must be stated with specification of the season to which it belongs; and if the same bill contains payments on account of more than one season, it must shew separately the amounts belonging to each.

4. The amounts thus received and paid will be posted by the Accountant General in a broadsheet, shewing the totals for each month charged or recovered on account of each Sub-Agency.

5. As soon as possible after September 1st of each year, the Opium Agent will draw up a statement shewing, by comparison with the amount of opium, leaves or trash (as the case may be) delivered, the amount of payments to cultivators admissible for each Sub-Agency, and the amount which, therefore, still remains upon that date to be recovered on account of the payments for the season. The statement will shew for each kotee—(1) The whole produce, or quantity; (2) Calculation, on this basis, of the amount payable; (3) Total amount paid (which must be reconciled with the monthly payments shewn in the Cash Account); (4) Balance recoverable.

6. Upon receipt of this statement by the Accountant General, the payments will be finally passed up to the limit admissible, and the amounts to be recovered from each Agency entered by the Accountant General in the objection book until they are gradually adjusted by recovery.

7. On March 31st of each year, the Opium Agent will submit to the Accountant General for agreement with his books a detailed statement shewing the balances unrealized on account of advances to cultivators for opium, leaves and trash, of each Sub-Agency for each season, with explanation why the advances are outstanding.

E.—Transit and Weighmen.

These charges will be drawn on contingent bills of the form prescribed for a final countersigned detailed bill, setting forth the usual detail required in respect of contingent charges, and accompanied by all necessary vouchers. The Sub-Deputy Agent's bills, as they pass through the hands of the Opium Agent for compilation in his Cash Account, will be examined and countersigned by him, and attached as vouchers to his general account.

F.—Manufacturing Charges.

The charges should be stated in the usual detail required for contingent charges and should be arranged under separate heads according to the actual distribution of departments in the manufactory. But as the countersigning authority is the Agent himself, there is no use of his drawing bills in abstract and then covering them by detailed bills, as it is simpler to make the single detailed bill suffice for both purposes by duly countersigning it before transmitting it to the Accountant General along with the Cash Account.

G.—Timber Contract.

The same procedure as is prescribed for Manufacturing Charges should be applied here.

I.—Bonus or Rewards.

These charges will be admitted on bills signed by the Opium Agent up to the limit fixed in the sanctioned budget for the year.

K.—Temporary Establishment (*not laborers*).

These charges should be set forth in separate bills, one for each class of charge, as Weighment, Manufacture, Timber Contract, &c. They should not be mixed up with charges for fixed establishment, or for contingent or miscellaneous expenditure. The bills will be countersigned by the Opium Agent when they pass through his hands, and will be admitted by the Accountant General so long as they do not exceed the budget sanction under each head.

L.—Freight.

M —Petty Construction and Repairs.

These charges will be drawn by the expending officer and countersigned by the Opium Agent under the rules applied to E.—Transit and Weighment. Railway freight is in several cases arranged to be paid by credit order upon the Accountant General.

N.—Office Contingencies and Miscellaneous.

Under this head is reckoned all such expenditure as is common to Opium Officers and to other officers of Government. They should be drawn in the manner prescribed under E.—Transit and Weighment.

The charges of the Opium Agent himself, under this head, do not require countersignature by the Board of Revenue except tour charges.

O.—Advances for Wells.

1. The whole of the detailed management and account of these advances should be, as it at present is, in the hands of the departmental officers, and it is not necessary upon the books of the Accountant General to shew anything else than the net amount at debit of each Agency.

2. The amounts charged as advances should therefore be drawn upon bills, stating the object of the advance, and countersigned by the Agent either before payment or at least before transmission to the Accountant General, and the whole amount drawn will be charged upon the books of the Accountant General to "Behar Advances for wells" and "Benares Advances for wells." The recoveries as they appear in the accounts will be credited to those Advance Accounts, and no details of any kind are required.

3. On March 31st of each year the balance outstanding against the Agent upon the Accountant General's books will be verified against a detailed list of outstanding advances to be drawn up by the Agent, shewing the amounts remaining due to the Opium Department on account of advances for wells.

In this list, only those advances remaining unrecovered beyond the time allowed for their repayment, should be detailed showing the name of the person to

whom the advance was made, the amount due by him, and the circumstances under which the advance is outstanding, while all other advances should be shown in lump sums for each Sub-Agency.

In order to ensure that the amounts shown in lump sums do not include the outstandings of longer periods than those allowed under the rules, a certificate should be attached to the list, stating that the amounts shewn in lump sums do not include any such items, and that the amounts have been obtained by actual summation of the outstandings.

4. Amounts which prove to be irrecoverable should, from time to time, be written off by the Agent, under sanction of Government, by an entry in the Cash Account—(1) paying out the amount on account of advance written off; (2) recrediting it as a receipt on account of advances recoverable.

5. A *plus* and *minus* memorandum should also be given at foot of the Cash Account, shewing the balance outstanding on the 1st of each month and the amounts debited and credited during that month. The detailed list of outstanding advances on the 31st March of the year will thereby be easily verified and the debits and credits of each month conveniently checked.

NOTE.—Nothing in these rules is meant to do away with the necessity which at present exists of obtaining the special sanction of the Board or of Government to charges of an unusual or special nature.

Diet and Transport of Prisoners.

No. 82—Old 62.] [19.—LAW AND JUSTICE.

All diet and transport charges on account of prisoners, whether before or after conviction, must be met by officers of the Jail Department and included in the Jail bills. (Financial Department No. 957, dated 16th June 1873.)

Marine Expenditure.

No. 83—Old 63.] [21.—MARINE.

Treasury Officers are not to pay bills for services and supplies rendered to vessels of the Government Marine in the absence of the authority of the Examiner, Marine Accounts.

2. All persons having claims against the Government of India for services rendered to vessels of the Indian Marine, should submit the same either direct or through the commanders to the Examiner of Marine Accounts for audit, who, after checking and passing the charges, will issue the authority for payment.

Education Charges.

No. 84—Old 64.] [22.—EDUCATION.

The following instructions regulate the payment of bills relating to the Education Department:—

2. The statement in Appendix E shows clearly by whom the bills for the various charges of the department should be signed, and, in certain cases, countersigned, prior to presentation for payment at the Treasury.

3. Salary bills will be in the form used by all gazetted officers and establishment bills in the form prescribed in Account Code, Chapter 4, and will be subdivided into the following sections:—

Drawing Officer.	Service Head of Charge.	Section into which each establishment bill should be divided.
	21.—EDUCATION.	
Inspector of Schools . Secretary, District Committee, and Deputy Inspector . .	Inspection . .	Clerks Servants.
	Ditto . . .	Deputy and Sub-Inspectors of all but the first four grades.
	GOVT. COLLEGES.	
Principal . . .	General . .	1—Teaching staff. *N.B.*—Gazetted officers are paid on separate bills. 2—Clerks and Servants.
Ditto . . .	Law classes . .	Clerks and Servants.
Ditto . . .	Collegiate Schools .	1—Masters, except the first four grades. 2—Clerks and Servants.
Head Master . .	High Schools . .	The same as Collegiate Schools.
Ditto . . .	District Schools . .	*N.B.*—Bills for Drawing, Surveying and Law classes to be drawn up separately.
Head Master . .	Normal Schools . .	The same as Collegiate Schools.
Head Pundits . .	Model Schools . .	
Superintendent . .	Government Madrissahs . . .	

NOTE.—(1) A separate bill must be drawn for each establishment, and each Section must be exhibited distinctly in the Annual Establishment Return (Form 3 of the Account Code), and the totals of money columns struck for each Section.

(2) A Temporary Establishment should always be entered as a distinct Section.

(3) Stipends in Madrissahs and Normal Schools should be drawn as a separate Section in the establishment bills of those schools.

(4) Pay of Native Doctors or Hospital Assistants should be drawn on separate bill.

4. Charges for conducting the Minor and Vernacular Scholarship Examinations will be paid by Circle Inspectors from the fees collected from candidates and from the Government allowance of Rs. 166-10-8 per annum for each Circle. This allowance the Circle Inspector will draw on a statement in the following form, which, after countersignature by the Director of Public Instruction, he will present for payment at the Treasury :—

Statement of fees realized and payments made by the Inspector of Schools_____for conducting the examination for Minor and Vernacular Scholarships in_____ Division during the_____188 .

Fees realized, as per details in the accompanying list .			
Payments to be made, as per details in the accompanying list duly supported with the receipt of the payees as regards sums already disbursed . .			
Amount now payable to me from the Treasury at _____under the authority of Government Order No._____dated_____.			

*Place*_____

*Date*_____ *Inspector of Schools.*

5. Charges against the Mohsin Endowment Fund are to be thus regulated—

(1) When the salary or part salary of a Moulvie is chargeable to this fund, it may be drawn in the same bill with the rest of the establishment, but the amount which is chargeable to the fund is to be distinctly stated at the foot of the bill.

(2) Scholarships chargeable to the fund are to be drawn in separate bills, headed "Mohsin Scholarships."

(3) For the two-thirds fees in aid of Mahomedan boys no charge whatever is to be made, or paid, at the Treasury. The Director communicates the total yearly charge to the Accountant General for adjustment in his books by charge to the fund and credit to Government.

6. Inspectors of Schools are allowed a permanent advance of Rs. 50 each, and District Committees Rs. 100 each, and, at the discretion of the Vice-President, a

portion of the last-named sum may be made over tothe Head Master of the Zillah or Normal School to meet its current contingent expenses.

7. Each Treasury Officer will furnish the Circle Inspector monthly with a copy of the schedules of educational charges which he has sent with his list of payments, an extract from the schedules being sent to the District School Committee in regard to the payments made on its authority, to the Inspector of European Schools in regard to payments made on account of schools under him and to the Director of Public Instruction in regard to payments made on account of colleges. At foot of the schedules so sent, the Treasury Officers will enter the amounts received by them during the month under the head Education, as classified in their monthly Receipt Schedules.

8. Application should be made to the Accountant General for payment of duplicates of lost bills relating to Inspectors and Deputy and Sub-Inspectors, to District School Committees, to Colleges, Madrissahs, Collegiate Schools, High Schools, District or Zillah Schools, Normal Schools, Vernacular Schools, and senior and junior scholarships, and to the Circle Inspector in the case of other bills.

9. In order to ensure that all Government receipts in the Education Department are duly brought to account, and that balances do not accumulate in the hands of receiving officers, Inspectors, Deputy and Sub Inspectors, Principals of Colleges, and Head Masters of Madrissahs and other Government Schools, will append the following certificate to their monthly pay bills :—

"I certify that all fees and other receipts of all kinds belonging to Government have been duly paid into the Government Treasury, and that the only Government money remaining in my hands is as follows :—

Permanent advance Rs. _____

Particulars of other money (if any be given) Rs _____

Signature _____

Office _____

The *18* .

10. In order to prevent the alteration of bills after countersignature and before presentation at the Treasury, Magistrates should send to the Circle Inspector a monthly list of the primary school bills which they have countersigned, for comparison by him with the schedule of educational charges submitted by the Treasury Officers under paragraph 7.

The list to be submitted will merely show (1) the school to which such bill relates; (2) the name of the person by whom the bill has been drawn; and (3) the amount passed.

11. Magistrates are desired also to require Guru stipend bills to be submitted for sub-divisions, and not for any smaller portions of the district as is sometimes done to the multiplication of entries in the Inspector's books.

Churches and Cemeteries.

No. 85—Old 65.] [23.—ECCLESIASTICAL.

1. Churches and cemeteries have already been divided into two classes—(1) those in stations where there are military cantonments, and the military works in which are under the charge of the Inspector General of Military Works; and (2) those in other military cantonments and civil stations.

2. In both classes of stations joint estimates should be framed annually by the Chief Magistrate of the district and by the Chaplain of expenditure connected with establishments, *e.g.*, pay of servants, alterations in their pay or number, &c; also of all expenditure by Government connected with the provision of articles of church furniture supplied by the Civil Department.

3. Estimates will be framed by the Executive Engineer and Chaplain for all expenditure connected with repairs and additions to church fabric, to church compound or cemetery walls, to cemetery gates, walks, wells, chowkidars' or other church servants' houses, provision of necessary appliances for graves, or for the repair of tombs, or for the planting of trees and shrubs in cemeteries, and keeping the same in decent order; also for all expenditure by Government connected with the provision

of articles of church furniture supplied by the Public Works Department. By the Executive Engineer and Chaplain will also be framed the estimates of receipts, from cemeteries, &c.

4. The only expenditure on account of cemeteries that can be paid from the Treasury is that of the establishment attached to the cemetery, all other expenditure being met from funds provided by the Executive Engineer or the Public Works Department. The only expenditure, also, on account of churches, with the exception of that on account of salaries and travelling allowance or contingencies of clergymen (the estimate of which is not framed locally) that can be paid from the local Treasury, is that of the church establishment, and also that connected with the provision of those articles of church furniture, which by rule are required to be supplied by the Civil Department; all other expenditure will be met by the Executive Engineer. The articles of church furniture which are required to be supplied by the Civil Department are given in the annexed statement.

5. All receipts from cemeteries and church compounds are to be paid into the Civil Treasury, no portion being retained by any Government Officer, and must be credited in the body of the Cash Account as receipts on account of the Public Works Department. Fees for monuments, however, in churches, in or out of Calcutta, will be retained by the Chaplain, as was formerly the case, for payment to the charitable object to which the Bishop has assigned them.

Statement of Church furniture.

The following are the articles which are to be supplied by the Civil Department to each Protestant Church, Civil Railway or Military (Cathedrals excepted) on the Executive Engineer's certificates of the necessity or renewal, as the case may be:—

	Rs.
A suitable set of communion plate	150
A strong box, to be made in India and which may be locally purchased for custody of communion plate, which is also to be used for records	150
Altar cover of red embroidered cloth	150
Fair linen cloths and napkins, communion service	35
Bibles and prayer books for the Clergymen	50
Two service books for the communion table	30

NOTE.—When the congregation choose to contribute in order to procure any of the above articles of a richer design or material, the fixed grant may, if so desired, be paid to the Chaplain, and the purchase of the articles left to his and their joint discretion.

Salary Bills of Civil Hospital Assistants.

No. 86—Old 66.] [24.—MEDICAL.

A separate salary bill is required for each Civil Hospital Assistant. Special forms are supplied for these bills.

Bills for periods of transit, leave and employment as supernumerary will be paid on presentation under the signature of the Civil Surgeon, &c., but on the same day on which a bill for any such period is paid, a copy of, or extract from, it in duplicate will be submitted to the Inspector General, who will countersign one of such copies or extracts, retaining the other in his own office. The amounts will be held under objection in this office, pending receipt of the countersigned bill from the Inspector General.

In future, therefore, Treasury Officers will refuse payment of the salary of a Civil Hospital Assistant when claimed (*a*) for the first time without a Last-pay Certificate, or (*b*) for any period while that for some previous period remains unpaid.

Staging Bungalows.

No. 87—Old 82.] [32.—MISCELLANEOUS.

It has been ordered by Government that those charges only which are connected with the construction and repair of Staging Bungalows should be met from Public Works Funds; while all other charges, including establishment and the cost of purchase and maintenance of furniture, should be borne by the Civil Department. Magistrates are accordingly requested to pass, for payment at the Treasury, all bills which may be presented to them by officers of the Public Works Department on account of Bungalows in their charge.

APPENDIX A.

SECTIONS OF ESTABLISHMENTS.

N.B.—A separate bill must be drawn for each of the departments in column 2, and each section must be exhibited distinctly both in the Annual Establishment Return (Form 3, Civil Account Code) and in the bill, the totals of money columns being struck for each section in both.

Temporary Establishment should always be drawn in a separate bill.

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Superintendent of Survey.	Survey and Settlement.	Surveyors and Assistant Surveyors.	Surveyors and Assistant Surveyors.
		English Branch ...	Clerks and servants.
		Vernacular Branch .	Mohurirs.
		Field Establishment .	Ameens, Mohurirs, Measurers, Chainmen, Guards, Servants, &c.
		Settlement Officer's Establishment.	English and Vernacular Departments.
		Deputy Collector's Establishment.	Mohurirs and peons with names of the Deputy Collectors.
		Establishment for writing Jummabundee papers.	
Collector or Deputy Commissioner.	Land Revenue ...	English Department .	Clerks, servants, and half the number of orderly peons (Chaprasees) allowed to the Magistrate-Collector, the remaining half being drawn in the Magistrate's Establishment.
		Vernacular Department	Sheristadar, Peshkar, Record-keeper, Accountant, Towjee Navis and all Mohurirs, whether attached to the General, Account, Towjee or Record Branch.
		Treasury Department .	Treasurer and Potdars.
		Joint Magistrate and Deputy Collector.—(Name to be stated.)	Mohurir, if any, specially sanctioned, and 2 orderly peons.
		Assistant Magistrate and Assistant Collector.—(Name to be stated.)	Mohurirs and one peon.
		Deputy Magistrate and Deputy Collector.—(Name to be stated.)	Mohurirs and one orderly peon.
		Process Establishment	Nazir, Bukshi, and regular Process-Servers.
		Process Establishment (Temporary).	Extra Process-Servers.

Sections of Establishments—continued.

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Collector or Deputy Commissioner.	Sub-divisional Establishment.	Canongoes and Surveyors.	
		Chainmen and Messengers.	
	Management of Government Estates.	Tehsil Establishment.	
	Land Registration .	Establishment . .	Clerks, Mohurirs, &c.
	Partition . .	Ditto.	
	Stamp . . .	Ditto . . .	Stamp Darogah, Mohurir, or any establishment for the sale of stamps.
	Excise . . .	Excise Inspectors .	Detective Inspectors and their peons.
		Preventive Inspectors and Darogahs.	Detective Darogahs and their peons.
		Sudder Clerks and servants.	Clerks, Mohurirs, and peons at the head office.
		Distillery Establishment	Darogahs, Mohurirs, and peons at other than the head office.
	Income tax . .	Establishment . .	Mohurirs and peons.
Sub-divisional Officer.	Establishment at Sub-divisions.	Establishment . .	Head Clerk and Sheristadar, Mohurirs, orderly peons, and servants.
		Process Establishment	Process-Servers.
Collector of Customs.	Customs . .	Clerks and servants.	
		Boat Establishment.	
		Appraising Establishment.	
		Export Department.	
		Import ,,	
		Cashier's ,,	
		Account ,,	
		Miscellaneous Department.	
		Statistical Department.	
		Bonding Establishment.	
	Preventive Establishment.	Inspectors.	
		Preventive Officers.	
		Clerks and servants.	
		Boat Establishment.	
	Wharf Establishment.	Wharf officers and servants.	
		Boat Establishment.	
	Salt Department .	Intendants.	
		Clerks, servants and guards.	
		Inspectors and Assistant Inspectors.	

Sections of Establishments—continued.

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Opium Agent .	Agent's Establishment.	English Department.	
		Vernacular ,,	
		Godown ,,	
		Evaporatory and Laboratory Department.	
		Factory Department.	
		Chest ,,	
		Press ,,	
		Fire Brigade.	
		Steam Saw Mill Department.	
		Treasury Department.	
		Sudder Audit Department.	
		Standard Computing Department.	
		Guards.	
Sub Deputy Opium Agent.	Sub-Deputy Agent's Establishment.	English Department.	
		Vernacular ,,	
		Kotee Establishment (each to be distinctly shewn).	
		Assistant's Establishment (each to be distinctly shewn).	
Commissioner .	Commissioner .	English Department .	Clerks and servants.
		Vernacular ,, .	Sheristadar, Peshkar, Record-keeper, and Mohurirs.
		Provincial Establishment.	Education and Local Fund Clerks and servants.
		Establishment for the general management of Wards' estates.	Clerks and servants for the general management of Wards' estates.
District or Additional Judge.	Law Officers . .	Establishment . .	Government Pleaders and their establishment.
	Judge's or Additional Judge's Court.	English Department .	Clerks and servants.
		Vernacular ,, .	Sheristadar, Peshkar, Record-keeper, and Mohurirs.
		Translators . .	Translator.
		Civil Court Ameens .	Civil Court Ameens.
		Process Establishment.	Nazir, Naib-Nazir, writer, and peons.
District or Sub-Judge.	Sub-Judge's Establishment (each to be distinctly shewn with the name of the Sub-Judge).	Establishment . .	Sheristadar, Clerks, Mohurirs, and peons.
		Process Establishment.	Naib-Nazir and runners.

Sections of Establishments—continued.

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
District Judge or Moonsiff.	Moonsiff's Establishment (each to be distinctly shewn with the name of the Moonsiff).	Establishment . .	Sheristadar and Mohurirs.
		Process Establishment.	Naib-Nazir and runners.
Judge, Small Cause Court.	Small Cause Court .	Clerks and servants .	Clerks and servants.
		Sale Ameens.	
		Process Establishment.	Nazir and runners.
Magistrate or Deputy Commissioner.	Criminal Court .	English Department .	Clerks and servants.
		Vernacular Department	Sheristadar, Record-keeper, and Mohurirs.
		Honorary Magistrate's Establishment.	
		Process Establishment	Runners.
	Circuit House . .	Establishment.	
	Hajut . . .	Ditto.	
	Pounds . . .	Ditto .	Mohurir and pound-keepers.
Magistrate or Chaplain.	Church . . .	Ditto .	Clerk, chowkeedar, sweeper, &c.
	Cemetery . .	Ditto .	Burial ground chowkeedars and mallies.
Superintendent of Jail.	Jail . . .	Jailors, Assistant Jailors, Compounders, &c.	
		Warder Establishment.	
		Servants. *N. B.*—Pay and allowances of Civil Hospital Assistant to be drawn in a separate bill.	
Officer in charge of lock-up or subsidiary jail.	Lock-up or subsidiary jail.	Warder Establishment.	
Registrar or Sub-Registrar.	Registration .	Registrar's Establishment.	Clerks, Mohurirs, and servants.
		Sub-Registrar's Establishment (each to be separately shewn).	Ditto.
District Superintendent of Police.	District Executive Police.	Office Establishment .	Clerks, Mohurirs, and servants.
		Hospital Establishment (pay and allowance of Hospital Assistant to be drawn in a separate bill).	
		Inspectors . . .	Inspectors of all grades.
		Sub-Inspectors . .	Sub-Inspectors of all grades.
		European Constables .	
		Head Constables . .	Head Constables of all grades.
		Constables . . .	Constables of all grades.
		Mounted Constables.	
		Fixed Boat Establishment.	
		Batta allowance .	

Sections of Establishments—concluded.

Drawing Officer.	Department or Office.	Sections into which each bill should be divided.	What should be included in each section.
Inspector of Schools.	Inspector of Schools.	Clerks and servants .	Clerks and servants.
Secretary, District School Committee, or Deputy Inspector of Schools.	District School Committee.	Establishment . .	Education Clerk.
		Deputy and Sub-Inspectors. (Gazetted officers are paid on separate bills.)	
Principal . .	College or Collegiate School.	Instructing staff. (Gazetted officers are paid on separate bills.)	
		Clerks and servants.	
		Establishment payable from the Mohsin Fund.	
Head Master .	Schools, English, Normal or Vernacular.	Same as Collegiate School.	
Civil Surgeon .	Medical . .	Compounders and Dressers.	
		Clerks and servants .	Clerks and peons.
	Vaccination . .	Inspectors.	
		Vaccinators and Assistants.	
		Clerks and servants .	Clerks and peons.
	Medical School .	Instructive staff . . (Gazetted officers are paid on separate bills.)	Assistant Demonstrator of Anatomy, Assistant Lecturer of Chemistry, Staff Sergeant, &c.
		Clerks and servants .	Writer, Taxidermist, cutter, farash, peon, sweepers, durwans.
		Native Medical Pupils.	Pupils under instruction only.
	Hospital or Dispensary.	Compounders and Dressers.	
		Clerks and servants.	
	Native Medical Pupils	.....	Pupils attached to Dispensaries.
	Lunatic Asylum .	Compounders and Dressers.	
		Overseers and Matrons.	
		Clerks, servants, and guards.	Accountant, Clerk, cooks, bhistees, female-keepers, durwans, dhobies, &c.
	Meteorological Department.	Establishment . .	Observers, Assistant Reporters, Clerks, and servants.

APPENDIX B.

Registers of Contingent Charges and the classification thereof.

N.B.—A separate register must be opened for each of the departments or groups printed in italics, with the detailed headings in column 1, and the charges of each department or group must be drawn in a separate bill.

INDEX.

	Page		Page
Collector's Departments	vi	Jails	xix
Commissioner	xiv	Registration	xx
Magistrates' Departments	xv	Police	xxi
Judges	xviii	Education	xxiv
		Medical	xxiv

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
TO BE DRAWN BY THE COLLECTOR OR DEPUTY COMMISSIONER—	
LAND REVENUE DEPARTMENT—	
Contract Contingencies—	
Charges for remittance of treasure within the district.	All charges for remittance of treasure within the district. *N.B.*—For copper coins—see *Charges for remittance of treasure.*
Law charges	Fees to pleaders, cost of stamps and other charges in law suits in which Government is a party, except charges connected with pauper suits.
Country Stationery	Cost of stationery locally purchased, including charges for ordinary binding of office books, registers, &c., and for the following articles:—Glue, paste, thread, talc for native colours, lac for sealing, country pens, country envelopes, repairing scissors, &c., pins and needles, twine, sand pounce, sand pots, pounce bags, vinegar, oil for stamps, oil for stamping and sharpening knives, stamping inkstand, stamping ink, country ink, country paper of all kinds. But the purchase of peon books, ink and pencil-erasers, ink glasses, ink of various colours, pens, writing pads, gum bottles, &c., is strictly prohibited. *N.B.*—A separate bill must be drawn for the charges under this head which are debitable to the major head of "Stationery and Printing."

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
LAND REVENUE DEPARTMENT—*continued.*	
Contract Contingencies—continued.	
Section-writing . .	Charges for copying manuscript by piece-work. The sanction of Government is required in all cases, whatever the amount of the charge. The No. and date of the order should be cited in the bill.
Hot-weather charges .	Tatties and water-pots (allowed only in the Behar and Chota Nagpore Districts), punkha-pullers, punkhas, punkha-wheels, punkha-frills, ropes, canes, &c.
Cold-weather charges .	In Darjeeling only, where fuel and warm clothing are allowed.
Tour charges . .	Hire of draught animals and carts for conveyance of records and tents, ground clearing, occasional messenger charges, torches and oil, rope for binding, and tent khalasies.
Other office expenses .	Allowance of sweepers, cloth for bundles or dusters, oil for lighting Office, Treasury, Treasury guard-room, &c., superior binding of books for Court library, and other petty miscellaneous charges of an ordinary nature appertaining to the office, such as conveyance of records to and from subordinate offices, and conveyance of forms, stationery, office furniture, &c., charges of opening packing cases, &c.
Repairs of tents . .	Charges for repairing tents.
Other miscellaneous charges.	Lanterns, padlocks, scales, letter scales, badges, belts, money-bags, &c., charges for issuing proclamation, charges for advertisement of sale of estates.
Office and ground rents .	Ground rent and hire of buildings belonging to private persons, including cesses, rates, and taxes on such ground and buildings if payable by Government. Charges on account of rent must not be paid without the previous sanction of Government, nor rent be paid by one department of Government to another. (Cite the No. and date of Government order in each case.)

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
LAND REVENUE DEPARTMENT—*continued.*	
Contract Contingencies—continued.	
Petty repairs . .	Charges for repairs of fixtures in buildings erected by the Public Works Department, except in the general repair of the buildings and for repairs of temporary buildings.
Service telegrams . .	Telegrams sent only on public service to be supported by the receipts of the Telegraph Department.
Service postage stamps .	Service postage stamps to be supported by Treasury receipts and payments of postage on bearing letters and parcels.
Purchase and repairs of furniture.	Almirahs, record shelves, other than those payable from the record grant, tables, desks, chairs, clocks, treasure chests, &c., including repairs of the same.
Process-serving charges .	Cost of peons' badges, wages of punkha-pullers, cost of furniture, &c.
Remuneration to copyists	Remuneration to copyists for copying records, &c.
Municipal rates and cesses	Charges for rates or municipal taxes on all Government buildings or on a number of Government buildings in a municipality, in the occupation of more than one Department of Government such as Civil, Military, Public Works, &c. *N.B.*—A separate bill must be drawn for these charges whic are debitable to the major head "Miscellaneous."
Countersigned Contingencies—	
Purchase of tents . .	Tents (state the date on which the old tents displaced by the new ones were purchased) and tent-gear may be taken under tent charges.
Purchase of estates sold for arrears of revenue.	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
LAND REVENUE DEPARTMENT—*concluded.*	
Special Contingencies—	
Purchase of books and publications.	Cost of law and other books, maps, publications, &c., other than those printed by Government. *N.B.*—No books can be purchased except under the special sanction of Government in each case. Subscription to any newspaper or periodical, as sanctioned by Government. (Cite the No. and date of the order.)
Petty construction .	Charges for construction of buildings costing less than Rs. 1,000.
Compensation for lands taken for public purposes.	Cost of land for Court or Office compound, &c., other than for sites of buildings to be erected by the Public Works Department.
Other exceptional contingencies of large amount and unusual character.	
Revenue Record-Room Charges—	
Contingencies . .	Costs of racks, cloth for bundles, kerosine oil, &c., for the preservation of old Records. (The sanction of the Board of Revenue to be cited in each case.)
Survey of Waste Lands—	
Contingencies . .	Any contingent charges incurred on account of survey of waste lands.
Partition Establishment—	
Contingencies . .	Any contingent charges incurred on account of the Partition Establishment.
Management of Government Estates—	
Office and ground-rent .	All contingent charges in connection with estates of which the proprietary right is vested in Government, and estates in which Government has no proprietary right, but of which the rental belongs for the time to Government. Stamps for koboolyuts to be shewn under Contingencies.
Petty construction and repairs.	
Contingencies . .	
Service postage stamps .	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
SALT DEPARTMENT—	
Contract Contingencies—	Same as Land Revenue.
Hot-weather charges .	
Tour charges . .	
Other office expenses .	
Other miscellaneous charges.	
Repairs to tents . .	
Purchase and repairs of furniture.	
Service postage stamps .	
Office and ground-rent .	
Miscellaneous . .	
Service telegrams . .	
Petty repairs . .	
Rewards to informers .	
Countersigned Contingencies—	
Purchase of tents . .	
Special Contingencies—	
Purchase of books and publications.	
Petty construction .	
Cost of land . .	
Wards' Department—	
Contingencies . .	Contingent charges, including cost of stationery.
Postage stamps . .	Cost of postage stamps on correspondence relating to estates under the management of the Court of Wards.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
STAMP DEPARTMENT—	
Contract Contingencies—	
Other office expenses .	Charges for opening packing cases, and other petty charges.
Purchase and repair of furniture.	Cost of almirahs, chests, &c., for keeping stamps of all kinds, including repairs of the same.
Other miscellaneous charges.	Charges for conveyance of stamps, including postage and telegraph stamps and plain paper used for court-fees stamps.
Countersigned Contingencies—	
Fees to pleaders in pauper suits.	Fees to pleaders and other charges for recovery of court-fees in pauper suits, including the percentage and rewards paid for the recovery of such fees.
EXCISE DEPARTMENT—	
Contract Contingencies—	
Hot-weather charges .	Same as Land Revenue.
Tour charges . .	
Other office expenses .	
Repairs of tents . .	
Other miscellaneous charges.	Same as Land Revenue, including charges for conveyance of excise opium; charges for bringing country spirit, &c., found in excess of the quantity shewn in vendor's account.
Office and ground-rent .	Same as under Land Revenue, except that the sanction of the Board of Revenue is sufficient for such payments. (Cite the No. and date of order in each case.)
Rewards . . .	Rewards to informers and seizing officers in cases of breach of excise law when no fines are realized. When granted under section 78 of Act VII (B.C.) of 1878, the sanction of the Board of Revenue is required. In cases of breach of opium law the rewards are taken under Opium.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE COLLECTOR OR DEPUTY COMMISSIONER—*continued.*	
EXCISE DEPARTMENT—*continued.*	
Contract Contingencies—continued.	
Petty repairs . .	Same as Land Revenue.
Purchase and repairs of furniture.	
Service postage stamps .	
Service telegrams .	
Country stationery	
N.B.—Charges for stationery must be drawn in a separate bill as they are debitable to the major head "Stationery and Printing."	
Countersigned Contingencies—	
Purchase of tents . .	
Special Contingencies—	
Purchase of books and publications . .	
Petty construction .	
Cost of lands . .	
Other exceptional contingencies of large amount and unusual character.	
CUSTOMS DEPARTMENT—*Contingencies*—	
Costs of land . .	Same as Land Revenue.
Purchase of books . .	
Petty construction and repairs.	
Office and ground-rent .	
Hot-weather charges .	
Tour charges . .	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE COLLECTOR OR DEPUTY COMMISSIONER—*concluded.*	
CUSTOMS DEPARTMENT—*continued.*	
Contingencies—concluded.	
Service telegrams . .	Same as Land Revenue.
Other office expenses .	
Purchase and repairs of tents.	
Purchase and repairs of furniture.	
Other miscellaneous charges	
INCOME TAX DEPT.—	
Contract Contingencies—	
Office expenses . .	Same as Land Revenue.
Miscellaneous . .	
Service postage stamps .	
MISCELLANEOUS—	
Countersigned Contingencies—	
Charge for remittance of treasure.	Charges for remittance of treasure from one District Treasury to another, including Post Office charges and registration fees for despatching currency notes, charges for packing, opening, and conveying gold and silver coins, travelling expenses of potdars (state the rate and the period for which paid) accompanying remittances, *i.e.*, all charges on account of the remittance till it is included in the Cash Balance of the Treasury. (Date of remittance, amount and description of money remitted and the Treasury to which remitted to be stated.) *N.B.*—Charges on account of copper coins within or without the district are *Mint charges*, and therefore should be drawn in separate bills.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE COMMISSIONER—	
Contract Contingencies—	
Hot-weather charges .	Same as Land Revenue.
Tour charges . .	
Other office expenses .	
Repairs of tents . .	
Other miscellaneous charges.	
Office and ground-rent .	
Section-writing . .	
Purchase and repairs of furniture . .	
Service telegrams . .	
Service postage stamps .	
Country stationery .	
Petty repairs . .	
Countersigned Contingencies—	
Purchase of tents . .	
Special Contingencies—	
Purchase of books and publications.	
Petty construction .	
Cost of land . .	
Other exceptional contingencies of large amount and unusual character.	
Wards Department—	
Contingencies . .	
Postage stamps . .	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE MAGIS RATE OR DEPUTY COMMISSIONER.	
CRIMINAL DEPARTMENT—	
Contract Contingencies—	
Country stationery	Same as Land Revenue. *N. B.*—Stationery charges must be drawn in a separate bill as they are debitable to the major head "Stationery and Printing."
Hot-weather charges	Same as Land Revenue.
Cold-weather charges	
Tour charges	
Other office expenses	
Repairs to tents	
Remuneration to copyists.	
Office and ground-rent	
Section-writing	
Purchase and repairs of furniture.	
Service telegrams	
Service postage	
Process-serving charges	
Petty repairs	
Process fees advanced under B. G. Circular No. 48, dated 27th October 1874.	Process fees paid in cases in which the complainants are paupers and the amount is irrecoverable.
Other miscellaneous charges	Lanterns, padlocks, letter scales, badges, belts, &c., charges for execution of prisoners, whipping materials, triangles, &c.; diet and hospital expenses for treatment of wounded persons connected with criminal cases; conveyance of dead bodies brought for *post mortem* examination; cost of sending to their homes lunatics discharged from asylums; contingent charges of Magistrate's hajuts, excepting expenses for dieting prisoners therein and other contingent charges for which no separate heading has been prescribed.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE MAGISTRATE OR DEPUTY COMMISSIONER—*continued.*	
CRIMINAL DEPARTMENT—*continued.*	
Countersigned Contingencies—	
Purchase of tents . .	
Diet and travelling expenses to witnesses.	Diet and travelling expenses of all witnesses other than Government servants attending Criminal Courts.
Fees to pleaders in criminal cases.	Fees to pleaders in criminal cases. The pleaders' bills for such fees should be countersigned by the Remembrancer for Legal Affairs before payment.
Special Contingencies—	
Purchase of books and publications.	
Petty construction .	
Cost of land . .	
Other exceptional contingencies of large amount and unusual character.	
POUND—*Contingencies*—	
Contingencies and miscellaneous.	Cost of stationery and other expenses.
Petty construction and repairs.	Charges for construction and repairs of pounds.
CIRCUIT HOUSE—	
Contract Contingencies—	
Purchase and repairs of furniture.	
Weeding and clearing garden.	
Petty repairs . .	
Ground-rent . .	
Other miscellaneous charges	
ECCLESIASTICAL—*Contingencies*—	
Charges for clearing burial ground.	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE MAGISTRATE OR DEPUTY COMMISSIONER—*concluded.*	
MISCELLANEOUS CHARGES—	
Contract Contingencies—	
Maintenance of strangers and indigent persons.	
Diet to insane persons .	
Support of pilgrims .	
Burial of paupers .	Charges for burying and burning dead bodies.
Charges on account of ship-wrecked mariners.	Charges for supporting ship-wrecked native crews of vessels under British colors.
Rewards for destruction of wild animals.	Rewards for killing tigers, leopards, bears, hyenas, rhinoceros, buffaloes, wolves, alligators, &c.
Rewards for destruction of venomous snakes.	Rewards for killing cobras, keraits and daboias.
Subsistence allowance to European vagrants.	
Charges for deporting vagrants.	
Khorasain and other vagrants.	
Miscellaneous . .	Sasseram Bath establishment, Demagiri Bazar establishment in Chittagong, and charges for which special headings have not been provided.
FERRIES—	
Contingencies—	
Contingencies . .	
Maintenance of ferries .	
Petty construction and repairs.	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
TO BE DRAWN BY THE DISTRICT JUDGE—	
CIVIL COURTS—	
Contract Contingencies—	
Country stationery .	Same as Land Revenue.
N.B.—Stationery charges must be drawn in a separate bill as they are debitable to the major head "Stationery and Printing."	
Hot-weather charges .	
Tour charges . .	
Other office expenses .	
Repairs to tents . .	
Remuneration to copyists	
Office and ground-rent .	
Section-writing . .	
Purchase and repairs of furniture.	
Service telegrams .	
Service postage stamps .	
Petty repairs . .	
Process-serving charges .	
Cost of land . .	Same as Land Revenue.
Other miscellaneous charges.	Lanterns, padlocks, letter scales, seals, badges, belts, &c., charges for serving processes of the High Court, and other contingent charges for which no separate heading has been prescribed.
Pleadership Examinations—	
Contingencies for conducting examination.	Purchase of stationery and other charges for the examination.
Countersigned Contingencies—	
Diet and travelling allowances to witnesses.	Same as under the Magistrate.
Purchase of tents	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE DISTRICT JUDGE—*continued.*	
Special Contingencies—	
Purchase of books and publications.	
Petty construction .	
Cost of land . .	
Other exceptional contingencies of large amount and unusual character.	
TO BE DRAWN BY THE SUPERINTENDENT OF JAIL—	
Jail—	
Purchase of reserve stores of grain.	Stores of grain purchased under special sanction of Government. (Cite No. and date of order.)
Rations . . .	Diet of prisoners, including charges connected with their sustenance, such as the cost of fuel, cooking utensils, &c. *Note.*—The word "prisoners" includes revenue, excise and opium defaulters in jail.
Clothing and bedding .	Clothing and bedding supplied to prisoners, with the exception of those purchased solely for hospital use.
Petty construction and repairs.	Same as Land Revenue.
Hospital charges . .	All diet of prisoners in hospital, including extra expenses incurred for sick diet, cost of bazar medicines, and articles required for hospital, also clothing and furnitures for use, especially in hospital.
Cost of land . .	Same as Land Revenue.
Moving prisoners . .	Charges for transferring prisoners from one jail to another or from the subsidiary to the district jail.
Tread-mills, cranks, &c. .	Purchase, conveyance, &c., of tread-mills, cranks, &c.
Other miscellaneous charges	Lanterns, padlocks, scales, badges, belts, diet of defendants in the custody of police, cooking utensils, keep of prisoners' children, reward for apprehension of escaped prisoners, burning or burying deceased prisoners, purchase and repairs of fetters, fettering prisoners, razors and gaiters, &c., gratuity to released prisoners, diet-money, railway-fare, or boat-hire, maintenance or clothing on release.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE SUPERINTENDENT OF JAIL—*continued.*	
Jail—continued.	
Purchase and repairs of furniture.	Same as Land Revenue
Purchase of books .	
Office and ground-rent .	Same as Land Revenue.
Service telegrams .	
Other office expenses .	Cost of stationery and other office expenses.
Service postage stamps .	Same as Land Revenue.
	N.B.—Subsidiary Jail charges should be drawn in separate bills.
Jail Manufacture—	
Purchase of raw materials and stores.	Purchase of raw materials and stores for manufacture.
Rents and compensation of lands.	Rent and compensation of lands for Jail garden.
Tools and plant . .	Purchase of implements, tools, &c., for manufacture.
TO BE DRAWN BY THE REGISTRAR OR SUB-REGISTRAR—	
REGISTRATION DEPARTMENT—	
Contract Contingencies—	
Office and house-rent .	Same as Land Revenue.
Petty repairs . .	
Section-writing . .	Same as Land Revenue, but the sanction of the Inspector-General, Registration Department, is sufficient.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE REGISTRAR OR SUB-REGISTRAR—*continued.*	
REGISTRATION DEPARTMENT—*continued.*	
Contract Contingencies—concld.	
Hot-weather charges .	Same as Land Revenue, excepting that the cost of country stationery should be classified as office expenses.
Tour charges . . .	
Other office expenses .	
Repairs to tents . .	
Purchase and repairs of furniture.	
Other miscellaneous charges	
Service postage stamps .	
Countersigned Contingencies—	
Purchase of tents . .	
Special Contingencies—	
Petty construction . .	
Purchase of Publications—	
Cost of books under Act XXV of 1867.	Books and publication spurchased under Act XXV of 1867.
TO BE DRAWN BY THE DISTRICT SUPERINTENDENT OF POLICE—	
EXECUTIVE POLICE—	
Contract Contingencies—	
Country stationery .	Same as Land Revenue.
N. B.—Stationery charges must be drawn in a separate bill as they are debitable to the major head "Stationery and Printing."	
Rents . . .	Same as Land Revenue.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE DISTRICT SUPERINTENDENT OF POLICE —*continued.*	
EXECUTIVE POLICE—*continued.*	
Contract Contingencies—continued.	
Hot-weather charges .	Same as Land Revenue.
Service telegrams .	
Service postage stamps .	
Tour charges . .	
Repairs to tents . .	
Purchase and repairs of furniture.	
Other office expenses .	
Purchase and repairs of accoutrements.	Purchase and repairs of accoutrements.
Oil for lighting station houses.	
Country medicines .	
Repairs of arms . .	Petty repairs of arms.
Boats, elephants, and mules.	Boat establishments other than permanent, feed and keep or hire of elephants, feed of Government cattle.
Repairs of boats other than steamers and sea-going vessels.	
Other miscellaneous charges.	Same as Land Revenue.
Petty repairs up to Rs. 1,000.	
Rewards to informers .	Rewards for apprehension of criminals and for intelligence leading to the discovery of crimes, whether paid to police officers or others; also rewards to police officers for good conduct displayed in the prosecution of enquiries, or the apprehension of offenders, except rewards paid for the apprehension of prisoners escaping from jails, in which case the amounts should be drawn in the jail bills. Rewards up to Rs. 50 in each case can be offered by the District Superintendent of Police, from Rs. 50 to Rs. 200 by the Magistrate, and from Rs. 200 to 500 by the Commissioner or by the Inspector General of Police.

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shown under each detailed heading.
TO BE DRAWN BY THE DISTRICT SUPERINTENDENT OF POLICE —*continued.*	
EXECUTIVE POLICE—*continued.*	
Contract Contingencies—continued.	
Cost of photographs .	
Rewards for marksmanship.	
Countersigned Contingencies—	
Purchase of tents . .	
Repairs to steamers and schooners.	
Escort charges . .	
Purchase of clothing .	
Cost of supplying, &c., provisions.	
Special Contingencies—	
Purchase of books and publications.	
Good conduct money .	
Medical stores . .	
Ordnance stores . .	
Petty construction .	
Purchase of boats . .	
Purchase of elephants .	
Cost of lands . .	
Other exceptional contingencies of large amount and unusual character.	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE PRINCIPAL OF COLLEGE OR HEAD MASTER OF SCHOOL—	
SCHOOL OR COLLEGE—	
Contract Contingencies—	
Purchase and repairs of furniture.	Same as Land Revenue, excepting that the cost of English and country stationery should be classified as office expenses.
House-rent . . .	
Hot-weather charges .	
Other office expenses .	
Other miscellaneous charges.	
Petty repairs . .	
Service postage stamps .	
Special Contingencies.	
Subscription to newspapers.	
Library allowances .	Same as Land Revenue except that European and American publications can be purchased locally with the sanction of the Director of Public Instruction.
Petty construction .	
TO BE DRAWN BY THE CIVIL SURGEON—	
MEDICAL OR VACCINE DEPARTMENT—	
Contract Contingencies—	
Country medicines .	
Petty repairs . .	Same as Land Revenue.
Diet of patients, clothing, &c.	Diet and clothing of in-door patients.
Other miscellaneous charges.	Same as Land Revenue.
Service telegrams.	
Service postage stamps .	
Hot or cold weather charges.	
Other office expenses .	
Purchase and repairs of furniture.	

Registers of Contingent Charges and the classification thereof—continued.

Detailed headings to be opened.	Description of charges to be shewn under each detailed heading.
TO BE DRAWN BY THE CIVIL SURGEON—*continued.*	
MEDICAL OR VACCINE DEPARTMENT—*continued.*	
Special Contingencies—	
Petty construction.	
HOSPITAL OR LUNATIC ASYLUM—	
Contract Contingencies—	
Country medicines .	
Diet of patients, clothing, &c.	
Purchase of raw materials for the Lunatic Asylum.	
Petty repairs . .	Same as Land Revenue.
Rents of buildings .	
Hot-weather charges .	
Other office expenses .	
Purchase and repairs of furniture.	
Other miscellaneous charges.	
Service telegrams.	
Service postage stamps .	
Special Contingencies— Petty construction .	
Cost of land . . .	
Other miscellaneous charges.	

APPENDIX C.

List of Local Funds.

[Funds marked (*a*) are those of which the transactions are confined to one district. Funds marked (*b*) are those of which the transactions occur in more than one district.]

Name of Fund.	Drawn on by bill or cheque.	Bills or cheques to be signed by
I.—Incorporated Local Funds.		
1. District Road Fund* (one for each district). (*a*)	C	Vice-Chairman, and if for over Rs. 100, Chairman also.
2. District Fund (one for each district) (*a*)	C	Ditto ditto.
3. District Post Fund (one for each district). (*a*)	B	Magistrate.
4. Inland Labour Transport Fund (*b*)	B	
II.—Excluded Local Funds.		
5. Cantonment Funds (one for each cantonment). (*a*)	C	Cantonment Magistrate and President, Cantonment Committee.
6. Government Railway Police Clothing Fund. (*a*)	B	Assistant Inspector-General, Government Railway Police.
7. Hospital Port Dues (*a*)	B	
8. Balasore Port Fund (*b*)	B	Port Officer.
9. Cuttack and Pooree Ports (*b*)	B	Ditto.
10. Chittagong Port (*b*)	B	Ditto.
11. Hindu College (Calcutta) (*a*)	B	By rules of Education Department.
12. Durga Churn Laha's Endowment (*b*)	B	Ditto ditto.
13. Vizianagram Scholarship (*b*)	B	Ditto ditto.
14. Mozufferpur School (*a*)	B	Head Master.
15. Khund Mehal School (Cuttack) (*a*)	B	Superintendent of Tributary Mehals.
16. Pilgrim Lodging House (Gya, Pooree, Dumka, and Hooghly). (*a*)	B	Magistrate.
17. Balasore Pilgrim Hospital (*a*)	B	Civil Surgeon, Balasore.
18. Cuttack Unnochatra (*a*)	B	Civil Surgeon, Cuttack.
19. Darjiling Improvement (*a*)	B	Deputy Commissioner, Darjiling.
20. Wahabi (Patna) (*a*)	B	Collector, Patna.
21. Juggernath Road (Balasore, Cuttack and Pooree). (*a*)	B	Magistrate.
22. Khund Mehal Road (Cuttack) (*a*)	B	Superintendent, Tributary Mehals, Cuttack.
23. Zoological Gardens (*a*)	B	Secretary.
24. Mohsin Endowment (*b*)	B	Local Agents, Hooghly, or Principals or Head Masters of Colleges or Schools.
25. Burial Board (*a*)	B	Chairman, Burial Board.
III.—Funds of which the transactions are included under deposits.		
26. Municipal Fund (one for each Municipality). (*a*)	C	Chairman or Vice-Chairman, and if over Rs. 500 by both of them or by one of them and another Commissioner.
27. Trust Interest Fund (*b*)	C	Accountant General.
28. Litigation Fund (*b*)	C	Legal Remembrancer.
29. Miscellaneous Trust Funds, which are not included under Excluded Local Funds. (*a*)	C	Administrator of the Fund.

* In three districts, *viz.*, Singbhoom, the Sonthal Pergunnahs, and the Chittagong Hill Tracts where the Road-cess Act is not in force, the Fund is called "District Road Account."

APPENDIX D.

List of Municipalities in Bengal under Act III (B.C.) of 1884.

[Those which do not bank at Government Treasuries are marked thus.*]

Treasury.	
Backergunge	1. Burrisal.
	2. Jhallakati.
	3. Nalchiti.
	4. Pirozepur.
Balasore	1. Balasore.
Bankoora	1. Bankoora.
	2. Bishenpore.
	3. Sonamukhi.
Beerbhoom	1. Soory.
Bhagalpur	1. Bhagulpur.
	2. Colgong.
Bogra	1. Bogra.
	2. Sheerepur.
Burdwan	1. Burdwan.
	2. Culna.
	3. Cutwa.
	4. Dainhat.
	5. Raneegunge.
	6. Assensole.
Chittagong	1. Chittagong.
	2. Cox's Bazar.
Chumparun	1. Bettiah.
	2. Motihari.
Cuttack	1. Cuttack.
	2. Kendrapara.
	3. Jajpore.
Dacca	* Dacca.
	* Narrainganj.
Darjeeling	1. Darjeeling.
	2. Kurseong.
Durbhunga	1. Durbhunga.
	2. Rausarha.
	3. Madhubani.
Dinagepore	1. Dinagepore.
Furreedpore	1. Furreedpore.
	2. Madaripore.
	3. Goalundo.
Gya	1. Gya.
	2. Daudnagore.
	3. Tikari.
Hazaribagh	1. Hazaribagh.
	2. Chattra.
Howrah	* Howrah.
	* Bali.
Hooghly	1. Hooghly and Chinsurah.
	2. Bansberiah.
	3. Serampore.
	4. Uterparah.
	5. Bydabatty.
	6. Bhuddressur.
	7. Kotrung.
	8. Naihati.

Treasury.

Jessore	1. Jessore.
	2. Kotechandpore.
	3. Moheshpore.
Jalpaiguri	1. Jalpaiguri.
Khoolna	1. Satkhira.
	2. Chanduria.
	3. Debhatta.
	4. Khoolna.
Lohardugga	1. Ranchi.
Maldah	1. Old Maldah.
	2. English Bazar.
Manbhoom	1. Purulia.
Midnapore	1. Midnapore.
	2. Tumlook.
	3. Chandrakona.
	4. Ghattal.
	5. Ramjibunpore.
	6. Kheerpoy.
Monghyr	1. Monghyr.
	2. Jamalpore.
	3. Jamui.
Mozufferpore	1. Hajeepore.
	2. Lalganj.
	3. Mozufferpore.
	4. Sitamarhi.
Moorshedabad	1. Berhampore.
	2. Jangypore.
	3. Kandi.
	4. Lalbagh or Moorshedabad.
Mymensingh	1. Nusseerabad.
	2. Jamalpore.
	3. Sherepore.
	4. Kishorganj.
	5. Bajitpore.
	6. Mooktagacha.
Noakholly	1. (Sudaram) Noakholly.
Nuddea	1. Beernagore.
	2. Comercolly.
	3. Krishnaghur.
	4. Kooshtea.
	5. Meherpore.
	6. Nuddea.
	7. Ranaghat.
	8. Santipore.
	9. Chagdah.
Patna	* Patna City.
	1. Barh.
	2. Behar.
Pooree	1. Pooree.
Pubna	1. Pubna.
	2. Serajgunge.
Purneah	1. Purneah.
Rajshahye	1. Rampore Bauleah.
	2. Nattore.
Rungpore	1. Rungpore.
Sonthal Pergunnahs	1. Deoghur.
	2. Sahebgunge.
Sarun	1. Chupra.
	2. Revelgunge.
	3. Sewan.

Treasury.

Shahabad	1. Arrah.
	2. Buxar.
	3. Bhabuah.
	4. Dumraon.
	5. Jagdishpore.
	6. Sasseram.
Singbhoom	1. Chybassa.
Tipperah	1. Brahmunberiah.
	2. Commillah.
24-Pergunnahs	* Suburbs of Calcutta.
	1. Barrackpore, South.
	2. Baduria.
	3. Barripore.
	4. Baraset.
	5. Bussirhat.
	6. Goburdanga.
	7. Jaynagar.
	8. Dum-Dum, North.
	* Baranagore.
	9. Suburban, South.
	10. Rajpore.
	11. Taki.
	12. Barrackpore, North.
	13. Dum-Dum, South.

APPENDIX E.

Statement shewing by whom the Bills of the Education Department should be signed and countersigned.

Nature of charge.	Bill to be drawn by.	To be countersigned before payment of the bill by
I.—Direction:		
Pay of Director	Director of Public Instruction.	None.
Head Assistant		
Travelling Charges		
Establishment		
Contingencies		
District School Committee:		
Pay of Clerk	Magistrate or Secretary of the District School Committee.	None.
Contingencies		
II.—Inspection:		
(a) Inspectors and Assistant Inspectors—		
Pay	Inspector or Assistant Inspector.	None.
Establishment		
Travelling charges		Director of Public Instruction.
Contingencies		None.
(b) Pay of Deputy Inspectors, Sub-Inspectors, and Establishment	Deputy Inspector or Sub-Inspector.	None, if drawn by the Deputy Inspector, otherwise by the Deputy Inspector.
Travelling allowance		Circle Inspector.
Contingencies [1]		None.
III.—Colleges and Collegiate Schools:		
Salaries of Officers	Officers themselves.	None.
Salaries of Teachers (except of the first four grades) and Establishment.	Principal of the College.	None.
Contingencies		
Library and Prize Allowances		Director of Public Instruction.
IV.—Colleges—Special—Engineering:		
(Same as Colleges and Collegiate Schools.)		

[1] Rs. 100 a year allowed in each district for contingencies of the Deputy Inspector and his subordinate Sub-Inspectors.

Statement shewing by whom the Bills of the Education Department should be signed and countersigned—concluded.

Nature of charge.	Bill to be drawn by	To be countersigned before payment of the bill by
V.—High Schools:		
(Same as Colleges and Collegiate Schools) .		
VI.—District or Zillah Schools:		
Pay of Teachers and Establishment . .	Head Master of Schools.	None.
Contingencies		Circle Inspector.
Library and Prize Allowances . . .		
VII.—Madrissahs (1)	.....	.....
VIII.—Normal Schools:		
Pay of Establishment	Head Master of Schools.	None.
Contingencies		Circle Inspector.
IX.—Technical Schools:		
(Same as Normal Schools)		
X.—Vernacular Schools:		
Pay of Teachers	Head Master of Schools.	Circle Inspector.
Contingencies		
XI.—Grant-in-aid Schools . . .	Secretary of each School.	Circle Inspector.
XII.—Primary Schools	Deputy Inspectors or Sub-Inspectors of Schools.	Magistrate.
XV.—Examinations:		
(a) Normal Schools	Circle Inspector.	Director of Public Instruction.
(b) Vernacular and Minor Scholarships .		
(c) Survey and other special Examinations		
XVI.—Scholarships:		
Senior and Junior	Principals of Colleges or Head Masters of High Schools.	None.
Middle English	Head Master or Secretary to School.	Circle Inspector.
Middle Vernacular		
Lower Vernacular		
Primary		

(1) In Calcutta to be treated like Colleges and Collegiate schools, and at other stations like District and Zillah Schools.

APPENDIX F.

List of Sanctioned Inter-district Distances in Bengal.

I.—East Indian Railway and Connections.

	Sahibgunge.	Ranigunge.	Rajmehal.	Nalhatti.	Monghyr.	Howrah.	Hooghly.	Giridi.	Cynthia.	Barrakar.	Burdwan.	Bhagulpore.	Barrh Ghât.	Bankipore.	Boidyanath.
Arrah . .	214	247	245	288	141	368	344	209	314	235	301	168	73	31	168
Boidyanath .	169	80	200	196	96	201	177	41	170	68	134	123	101	137	
Bankipore .	184	217	215	258	111	338	314	179	284	205	271	138	42		
Barrh Ghât .	148	181	179	222	75	302	278	143	248	169	235	102			
Bhaugulpore .	46	203	77	120	39	265	241	164	146	191	198				
Burdwan . .	152	54	135	78	230	67	43	139	52	76					
Barrakar .	212	22	195	138	154	143	119	73	112						
Cynthia . .	100	90	83	26	185	119	95	175							
Giridi . .	210	85	241	201	137	206	182								
Hooghly . .	195	97	178	121	273	24									
Howrah . .	219	121	202	145	297										
Monghyr . .	85	176	116	159											
Nalhatti . .	7	116	57												
Rajmehal .	31	173													
Ranigunge .	190														

Gya State Railway.

	Gya.
Bankipore	57

Nalhatti State Railway.

	Azimgunge.
Nalhatti	27

Tihroot State Railway.

	Mozufferpore.	Durbhunga
Ganges Bank . . .	59*	50*
Durbhunga . . .	55	...

* Ferry from Barrh Ghât on East Indian Railway to Ganges Bank.

N.B.—The crossing from East Indian Railway to Eastern Bengal Railway is between Hooghly Station on East Indian Railway, and Naihatti on Eastern Bengal Railway, 3 miles.

II.—*Eastern Bengal Railway and Connections.*

	Sealdah.	Ranaghat.	Naihatti.	Kooshtea.	Goalundo.	Damukdeah.								
							Northern Bengal State Railway.							
Bugoolah . .	58	13	34	54	9	62								
D amukde .	120	74	96	26	69									
Goalundo . .	154	109	130	42									81	Julpigoree.
Kooshtea . .	112	67	88									96	52	Kaunia.
Naihatti . .	24	22									120	149	106	Nattore.
Ranaghat . .	45									37	157	186	147	Poradah.
									147	110	11	85	42	Rungpore.
								134	13	24	144	173	130	Saraghât.
							196	108	209	172	118	23	104	Silligori.
							Saraghât.	Rungpore.	Poradah.	Nattore.	Kaunia.	Julpigoree.	Dinagepur.	

Steam ferry from Damukdea to Saraghât, Northern Bengal State Railway; distance not included in the above

III.—List of District Stations reachable by Railway.

Name.	Distance from Railway Station.	Miles.	Remarks.
Bancoorah	Raneegunge	30	
Beerbhoom	Cynthia	11	
Bhaugulpore	Bhaugulpore	0	
Bograh	Sultanpore	26	
Burdwan	Burdwan	0	
Chumparun	Motihari	0	
Cooch Behar	Huldibary Magalhat	44 23	
Dacca	Goalundo	107 64	Dry season Rainy „ } by steamer.
Darjeeling	Darjeeling	0	
Dinagepore	Dinagepore	0	
Dinapore	Dinapore	4	
Durbhunga	Durbhunga	0	
Furreedpore	Rajbari	21	
Gya	Gya	0	
Hazareebagh	Giridhi	72	
Hooghly	Hooghly	0	
Howrah	Howrah	0	
Jessore	Jessore	0	
Julpigoree	Julpigoree	0	
Khulna	Khulna	0	
Maldah	Rajmehal	24	
Manbhoom	Burrakur	46	
Monghyr	Monghyr	0	
Moorshedabad (Berhampore)	Azimgunge	12	
Mozufferpore	Mozufferpore	0	
Mymensing	Mymensing	0	
Nuddea (Krishnagur)	Bugoolah	12	
Patna	Bankipore	1	
Pubna	Kooshtea	12	
Purneah	Sahibgunge	...	Sahibgunge to Manihari by river steamer, thence by rail.
Rajshahye	Nattore	28	
Rungpore	Rungpore	3	
Sarun	Sarun (Chupra)	0	
Shahabad (Arrah)	Arrah	0	
Sonthal Pergunnahs—			
Doomka	Cynthia*	42	* Rampurhât, 38 miles.
Do.	Boidyanath	45	
Rajmehal	Rajmehal	0	
Deogurh	Boidyanath	4	Steam tramway.
24-Pergunnahs	Howrah	5	
	Sealdah	2	

IV.—Stations not reachable by Railway.

Station.	Distance from	Miles.	Remarks.
Backergunge	Calcutta	110	Burisal to Khulna by river steamer, and thence to Calcutta by rail.
Balasore	Ditto	...	To Chandbally by sea steamer 210 miles, and thence 75 miles or —directly by steamer.

IV.—Stations not reachable by Railway—contd.

Station.	Distance from	Miles.	Remarks.
Chittagong	Calcutta	376	Sea steamer.
Chittagong Hill Tracts	Chittagong	65	By boat or steamer.
Cuttack	Calcutta	...	To Chandbali by steamer 210 miles, and thence to Cuttack by river and canal 94 miles.
Lohardugga	Hazareebagh	58	by road.
	Manbhoom	77	
Midnapore	Calcutta	72	River, canal, and road.
Noakholly	Tipperah	63	River and road.
	Backergunge	70	By boat.
Pooree	Cuttack	53	By road.
Singbhoom	Manbhoom	69	By road.
	Lohardugga	77	
Tipperah	Dacca	62	River and road.

V.—Routes between adjacent Stations not involving Railway.

Name.	Distance from	Miles.	Remarks.
Balasore	Cuttack	106	By road.
Do.	Midnapore	76	*Viâ* Jellasore.
Bancoorah	Manbhoom	51	
Do.	Midnapore	66	
Do.	Singbhoom	96	
Beerbhoom	Doomka	31	
Bogra	Mymensingh	78	*Viâ* Jamalpore.
Do.	Rungpore	68	
Chittagong	Noakholly	87	
Do.	Tipperah	95	
Furreedpore	Jessore	59	
Gya	Hazareebagh	78	*Viâ* Burhee.
Hazareebagh	Lohardugga	58	
Julpigooree	Purneah	106	*Viâ* Kissengunge.
Maldah	Rajshahye	90	*Viâ* Shibgunj.
Manbhoom	Midnapore	117	*Viâ* Bancoorah.
Do.	Singbhoom	69	
Moorshedabad	Rajshahye	29	
Noakholly	Tipperah	63	*Viâ* Dewangunge.
Pubna	Rajshahye	60	

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